


2011 Iowa Income Tax Information

 Additional Expanded Instructions are available online at www.iowa.gov/tax 

FILE ELECTRONICALLY FOR A FASTER REFUND

Due date: Iowa income tax returns are due April 30, 2012.

Farmers and commercial fishers: If at least 2/3 of your income is from farming or commercial fishing, you may avoid penalty for underpayment of estimated tax in one of the following ways: (1) Pay the estimated tax in one payment on or before January 17, 2012, and file the Iowa income tax return by April 30, 2012, or (2) file the Iowa income tax return and pay the tax due in full on or before March 1, 2012.

Who must file?: You must file an Iowa return if you were a resident or part-year resident of Iowa in 2011 and meet any of the following requirements. Nonresidents, see items f. and g.

NOTE: In meeting the filing requirements below, both incomes of husband and wife must be included, and any pension/retirement income exclusion (line 21 of the IA 1040) and any Social Security Phase-out amount from line 12 of the Social Security Worksheet (page 2) must be added back.

- a. You had a net income (line 26 of the IA 1040) of more than \$9,000 and your filing status is single. (\$24,000 if 65 or older on 12/31/11)
- b. You had a net income (line 26 of the IA 1040) of more than \$13,500 and your filing status is other than single. (\$32,000 if you or your spouse is 65 or older on 12/31/11)
- c. You were claimed as a dependent on another person's Iowa return and had a net income (line 26 of the IA 1040) of \$5,000 or more.
- d. You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa.
- e. You were subject to Iowa lump-sum tax.
- f. You were a nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA 126) was \$1,000 or more, unless below the income thresholds above.
- g. You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if line 26 of IA 126 is less than \$1,000).

Nonresidents and part-year residents: If you are a nonresident or a part-year resident with income from Iowa sources, you must complete both the IA 1040 and the IA 126. See instructions, page 8.

Iowa and Illinois reciprocal agreement: Any wages or salary made by an Iowa resident working in Illinois is taxable only to Iowa and not to Illinois. Any wages or salary made by an Illinois resident working in Iowa is taxable only to Illinois and not to Iowa.

An Iowa resident working for wages or salary in Illinois should complete and file Illinois form IL-W-5-NR "Employee's Statement of Nonresidence in Illinois" with the employer so that the employer will withhold Iowa income tax.

NEW FOR 2011:

At the time of printing, Iowa has not adopted federal Internal Revenue Code changes regarding the determination of income that occurred after January 1, 2011.

Line 14: Iowa has not coupled with the 100% bonus depreciation provisions for 2011. The section 179 limit for Iowa for 2011 is \$500,000.

Line 24: Deductions are available for educator expenses for out-of-pocket expenses and the tuition and fees deduction claimed on the 2011 federal return.

Line 24: Members of the armed forces, armed forces military reserve and the national guard in an active duty status can exclude pay received from the federal government for military service performed.

Line 24: Taxpayers who elect not to amend their 2010 return for educator expenses for out-of-pocket expenses, tuition and fees deduction, or section 179 expensing can claim these deductions for 2011.

Line 24: Do not include any deduction for the small business health insurance tax credit that was not allowed as a deduction on the federal return.

Schedule A: You can elect either the itemized deduction for state income taxes (other than Iowa) or the deduction for state sales/use tax. The deduction for state sales/use tax is only available if you deducted state sales/use tax as an itemized deduction on the federal return.

An Illinois resident working for wages or salary in Iowa should complete and file the IA 44-016 "Employee's Statement of Nonresidence in Iowa" with the employer so that the employer will withhold Illinois income tax.

Iowa will tax any Iowa-source income received by an Illinois resident that is not from wages or salaries. Illinois will tax any Illinois-source income received by an Iowa resident that is not from wages or salaries. Examples: gambling winnings and unemployment compensation.

If Illinois income tax has been mistakenly withheld from the wages or salary of an Iowa resident, the Iowa resident must file an Illinois income tax return to get a refund.

Illinois residents who had Iowa income tax withheld in error from their wages and have no other Iowa-source income must file an Iowa income tax return requesting a refund. They should complete Steps 1, 2, and 3 of the IA 1040, show "0" on line 1 of Step 4, line 26 of Step 5, and line 56 of Step 8, write "Illinois resident tax withheld in error" on the face of the return. On the back of the IA 1040 on lines 60, 67, 68, 69, and 70, enter the Iowa tax withheld, sign the return, and include copies of W-2s with the return. Copies of federal and Illinois returns must be enclosed.

Extension requests: Iowa does not have an extension form to obtain additional time to file. To avoid the late-filing penalty, at least 90% of your total tax liability must be paid by April 30, 2012; you will automatically have until October 31, 2012, to file your return. You may, however, owe a 2210 penalty for failure to make estimate payments. You will owe interest on any tax due after April 30, 2012. If you need to make a tax payment to meet the 90% requirement, see payment options on the back cover of this booklet.

Military personnel: Information is available on the Department's Web site in the 2011 Expanded Instructions.

Injured spouse: The federal "injured spouse" form is not recognized by the State of Iowa when using filing status 2 or 3. If your spouse's refund will be used to pay a federal, state, county, or city debt, we suggest each spouse file an IA 1040 long form, filing status 4 to prevent your refund from being applied to your spouse's debt.

Federal return: Including a copy of your federal return with your Iowa return may help processing your Iowa return.

Consumer Use Tax: If you purchased products for use in Iowa from a business located outside Iowa and the seller does not charge you Iowa sales tax, you may owe 6% consumer's use tax on the purchase. This includes items purchased from catalogs and the Internet. See 2011 Expanded Instructions on the Department's Web site for more information on paying consumer's use tax.

2011 IA1040 INSTRUCTIONS

STEP 1 NAME / ADDRESS / SOCIAL SECURITY NUMBER

NAME AND ADDRESS: Enter your information on the form. If using a foreign mailing address, in place of the domestic city, state, and ZIP, please include the foreign city, country and ZIP.

IF YOU OR YOUR SPOUSE IS 65 OR OLDER ON 12/31/11:

Check the box.

ENTER YOUR / SPOUSE'S SOCIAL SECURITY NUMBER.

DEPENDENT CHILD HEALTH CARE COVERAGE

MANDATORY FOR TAX YEAR 2011: Indicate the number of dependent children claimed in Step 3 who do and do not have health care coverage. Note: Dependent children covered under the Medicaid or *hawk-i* programs are considered to have health care coverage.

COUNTY: See the list beginning on page 16. Enter the number of the county in which you lived on December 31, 2011. **Nonresidents and part-year residents who moved out** of Iowa before December 31,

2011: Enter "00." **Part-year residents who moved into** Iowa: Enter the number of the Iowa county in which you lived on December 31, 2011. **Military personnel:** Enter the county number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

SCHOOL DISTRICT NUMBER: See the list beginning on page 16. Select the district in which you lived on December 31, 2011. This is not necessarily the district where your children attended school.

Nonresidents: If you did not live in Iowa at all during 2011, enter "0000." **Part-year residents who moved into** Iowa: Enter the Iowa school district in which you lived on the last day of 2011. **If you moved out of Iowa** before December 31, 2011, enter "9999." **Military personnel:** Enter the school district number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

STEP 2 FILING STATUS

Married taxpayers may reduce their tax liability by using filing status 3 or 4.

STATUS 1. Use if you were unmarried, divorced, or legally separated on December 31, 2011, and you do not qualify for any other filing status.

STATUS 2. (a) You were married on December 31, 2011, or **(b)** Your spouse died during 2011 and you did not remarry during the year. If your spouse died during 2011 and had income, you can also file status 3 or 4.

STATUS 3. If you are married and want to file separately on one form. **STATUS 4.** If you and your spouse file separately on two separate forms.

STATUS 5. If you are filing as head of household for federal income tax purposes.

STATUS 6. If you meet the requirements for qualifying widow(er) for federal income tax purposes.

STEP 3 EXEMPTIONS

Dependents filing their own returns should claim a \$40 personal exemption credit even though they are claimed as a dependent on another person's Iowa return.

STEP 4 GROSS INCOME

If you use filing status 3 (married filing separately on combined return), complete both columns A and B of the IA 1040. All other filing statuses complete only column A. ALL taxpayers, including nonresidents and part-year residents, report income from ALL SOURCES in this section. Nonresidents and part-year residents also report Iowa-source income on Schedule IA 126, where a CREDIT is calculated.

LINE 1. Wages, Salaries, Tips, Etc. Report the same W-2 income as shown on your federal income tax return, including military income. See online Expanded Instructions, line 24, for allowable military adjustments.

MARRIED SEPARATE FILERS: W-2 income is reported by the spouse earning the income.

LINE 2. Taxable Interest Income. Include the same amounts of interest income reported on your federal return with the following modifications:

- Add interest from state and municipal securities unless specifically exempt from Iowa tax. The following securities are exempt: Aviation Authority Bonds, IA Code sec. 330A.16; Beginning Farmer Loan Program Bonds, IA Code sec. 175.17; Community College Bond Program Bonds, IA Code sec. 260C.71(6); Community College Residence Halls and Dormitories Bonds, IA Code sec. 260C.61; County Health Center Bonds, IA Code sec. 331.441(2)C(7); E911 Emergency Telephone Service Program Bonds, IA Code sec. 34A.20(6); Interstate Bridges Bonds, IA Code sec. 313A.36; IA Board of Regents Bonds for buildings and facilities, IA Code chapters 262.41, 262.51 and 262.60; IA College Super Savings Plan Bonds, IA Code chapter 262A; IA Higher Education Loan Authority, IA Code sec. 261A.27; IA Municipality Urban Renewal Bonds, IA Code sec. 403.9(2); IA Rural Water District Revenue Bonds and

Notes, IA Code sec. 357A.15; Local Government Flood Damage Program, IA Code sec. 16.183(4); Low Income Housing Bonds, IA Code sec. 403A.12; Municipal Investment Recovery Bonds, IA Code sec. 16.173(4); Prison Infrastructure Revenue Bonds, IA Code sec. 16.177(8); Regents Institutions Medical and Hospital Buildings at University of IA Bonds, IA Code sec. 263A.6; Soil Conservation Districts Revenue Bonds, IA Code sec. 161A.22; Quad Cities Interstate Metropolitan Authority Bonds, IA Code chapter 28A.24; Sewage Treatment Works Revenue Bonds, IA Code sec. 16.131(6); Underground Storage Tank Fund Revenue Bonds, IA Code sec. 455G.6(14); Vision IA Program, IA Code sec. 12.71; Warehouse Project Revenue Bonds, IA Code chapter 123.159; IA Utilities Board and Consumer Advocate Building Bonds, IA Code sec. 422.7(45); Honey Creek Premier Destination Park Bonds, IA Code sec. 463C.12(8), Appropriation Bonds, IA Code sec. 12.87

- Deduct interest received from federal securities (for example, U.S. Savings Bonds, U.S. Treasury Notes). Do not subtract interest from repurchase agreements of U.S. Government securities. The following are taxable: Government National Mortgage Assoc. (Ginnie Mae) Securities; Federal National Mortgage Assoc. (Fannie Mae) Securities; Federal Home Loan Mortgage Assoc. (Freddie Mac) Securities; Federal Agricultural Mortgage Corporation (Farmer Mac).



MARRIED SEPARATE FILERS: Divide interest income based on ownership of the account or certificate.

1. Jointly held: Divide equally between spouses.
2. Held in the name of only one spouse: Allocate interest wholly to that spouse.

LINE 3. Ordinary Dividend Income. Report the same dividends as you reported on your federal return with the following modifications:

- a. Add all dividends from mutual funds, investment trusts, or regulated investment companies investing in state and municipal bonds.
- b. Deduct that portion of any net dividends from a mutual fund, investment trust, or regulated investment company that is attributable to federal securities.

MARRIED SEPARATE FILERS: Divide dividends based on registered ownership of stock.

1. Jointly held: Divide equally between spouses.
2. Held in the name of only one spouse: Allocate dividends wholly to that spouse.

LINE 4. Alimony Received. Include the same alimony as is shown on your federal return.

MARRIED SEPARATE FILERS: Reported by the spouse who received the alimony.

LINE 5. Business Income/Loss. Report the net business income or loss from federal Schedule C or C-EZ. Attach a copy of the federal form.

MARRIED SEPARATE FILERS: Reported by the spouse deriving the income or loss.

LINE 6. Capital Gain/Loss. Enter 100% of any capital gain or loss as reported on line 13 of your federal 1040. Do not subtract any Iowa capital gain deduction on this line. See line 23. Attach a copy of your federal Schedule D.

MARRIED SEPARATE FILERS: Taxpayers who filed separate federal returns should report capital gain or loss as reported for federal tax purposes. If a joint federal return was filed, each spouse must report capital gain on the basis of ownership of the property sold or exchanged. The combined net capital gain or loss must be the same as reported on the joint federal return.

LINE 7. Other Gains/Losses. If you sold or exchanged assets used in a trade or business and completed federal form 4797, enter 100% of the gain or loss. Attach a copy of federal form 4797.

MARRIED SEPARATE FILERS: Divide gains or losses based on ownership of the asset sold or exchanged.

LINE 8. Taxable IRA Distributions. Enter the amount of taxable IRA distributions as shown on your federal return.

MARRIED SEPARATE FILERS: Taxable IRA distributions should be reported by the spouse whose name is on the account.

LINE 9. Taxable Pensions and Annuities. The same amounts of pensions and annuities are taxable for Iowa as are taxable on your federal return, except Railroad Retirement benefits paid by the Railroad Retirement Board. These are not taxable on the Iowa return. Do not subtract any Iowa pension exclusion on this line. See line 21.

MARRIED SEPARATE FILERS: The taxable portion of pensions and annuities is reported by the spouse who received the income.

LINE 10. Rents, Royalties, Partnerships, Estates, Etc. Report the income or loss from federal Schedule E and attach a copy.

MARRIED SEPARATE FILERS: Divide income or loss from Schedule E based on ownership of the asset-producing income or partnership interest or individual named as beneficiary.

LINE 11. Farm Income/Loss. Enter the income or loss from federal Schedule F. Attach a copy to your Iowa return.

MARRIED SEPARATE FILERS: Farm income must be reported by the spouse who claims it for self-employment tax purposes on the federal Schedule SE.

LINE 12. Unemployment Compensation. Enter the amount of unemployment compensation benefits that was taxable on your federal return, except for unemployment compensation and sickness insurance benefits paid by the Railroad Retirement Board.

MARRIED SEPARATE FILERS: If both spouses received unemployment benefits, each of the spouses should report the benefits received as shown on the 1099-G for each spouse.

LINE 13. Taxable Social Security Benefits. Iowa does not tax Social Security benefits in the same manner as the Internal Revenue Service. Iowa is implementing a gradual phase-out of the tax on Social Security income. For tax year 2011, the phase-out percentage is 67%. To compute the amount of Social Security benefits that are taxable to Iowa, complete the worksheet below.

Line 13 Social Security Worksheet

1. Enter the amount from box 5 of form(s) SSA-1099. If you filed a joint federal return, enter the totals for both spouses. Do not include Railroad Retirement benefits from form RRB-1099 here. 1. _____
2. Enter one-half of line 1 amount. 2. _____
3. Add amounts from the federal 1040 on lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099.* If filing federal 1040A, use lines 7, 8a, 9a, 10, 11b, 12b, and 13, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099. Include any bonus depreciation/section 179 adjustment from line 14 of the Iowa 1040 to compute correct amount. 3. _____
4. Enter the amount from line 8b of your federal 1040 or 1040A. 4. _____
5. Add lines 2, 3, and 4. 5. _____
6. Enter total adjustments from federal 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36. If filing federal 1040A, use the total of lines 16 and 17. 6. _____
7. Subtract line 6 from line 5. 7. _____
8. Enter one of the following amounts based on the federal filing status used on form 1040 or 1040A.
Single, head of household, qualifying widow(er): enter \$25,000. — Married filing joint: enter \$32,000.
— Married filing separate: enter -0- if you lived with your spouse at anytime in 2011 or \$25,000 if you did not live with your spouse at any time in 2011. 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, none of the Social Security benefits are taxable. 9. _____
10. Enter one-half of line 9. 10. _____
11. Iowa Taxable Social Security benefits before phase-out: Enter the smaller of line 2 or line 10. 11. _____
12. Iowa Taxable Social Security Phase-out: Multiply line 11 by 67% (.67). 12. _____
13. Iowa Taxable Social Security after phase-out (Reduced Iowa Taxable Social Security): Subtract line 12 from line 11 and enter here and on line 13 of form IA 1040. 13. _____

*Include the following incomes or adjustments to income on line 3 if applicable. (These were excluded from federal AGI.): Foreign earned income, income excluded by residents of Puerto Rico, American Samoa, and proceeds from Savings Bonds used for higher education and employer-provided adoption benefits. Although Railroad Retirement benefits are not taxable, one-half of the benefits received must be used to determine the amount of Social Security benefits that are taxable to Iowa. For purposes of determining taxable Social Security benefits, you must also include interest from federal securities.

MARRIED SEPARATE FILERS:

- a. If both spouses received Social Security benefits, the taxable amount is allocated between the spouses in the ratio of the benefits received by one spouse to the total benefits received.
- b. If only one spouse received benefits, that spouse should report the portion of the benefits that is taxable.

LINE 14. Other Income, Gambling Income, Bonus Depreciation/section 179 Adjustment. Enter taxable income not reported on lines 1-13. Write an explanation of the type of income. Examples of income to be reported include:

- a. **Baby-sitting income** not reported on federal Schedule C or C-EZ.
- b. **Bonus depreciation / section 179 adjustment** from the IA 4562A; attach the IA 4562A to your return.
- c. **Capital gain from installment sales in 2011:** Accrual-method taxpayers may use the installment method for reporting capital gain on their Iowa returns.
- d. **College Savings Iowa or Iowa Advisor 529 Plan:** Income received from the cancellation of a participation agreement to the extent the amount was previously deducted on line 24 of the IA 1040.
- e. **Director's fees**
- f. **Drilling:** Intangible drilling costs that were reported on federal form 6251 less any amounts amortized in the tax year.
- g. **Executor's fees**

h. Gambling winnings: You must report the full amount of gambling winnings. Report any Iowa tax withheld on line 60 of the IA 1040. Gambling losses may be reported as an itemized deduction on Schedule A, but you cannot deduct more than the winnings you report.

- i. **Partnership income and/or S corporation income:** Modifications that increased the income.
- j. **Refundable Iowa credits** received in 2011 which were included as income on the federal 1040 must also be added back.
- k. **Refunds:** State income tax refunds other than Iowa to the extent that the tax refunded in 2011 was deducted on a prior Iowa return.
- l. **Wells:** Percentage depletion from an oil, gas or geothermal well that was reported on federal form 6251.
- m. **Other income** as reported on line 21 of the federal 1040.

MARRIED SEPARATE FILERS: The spouse to whom the income was paid must report that income.

STEP 5 ADJUSTMENTS TO INCOME

All taxpayers report adjustments from all sources in this section.

NONRESIDENTS AND PART-YEAR RESIDENTS also report Iowa-source adjustments to income on the Schedule IA 126.

LINE 16. Payments to an IRA, Keogh, or SEP. Enter the amount claimed on your federal tax return for payments made to your IRA, Keogh Plan, SEP, SIMPLE, or Qualified Plans. Payments to a Roth IRA are not deductible.

MARRIED SEPARATE FILERS:

- a. If only one spouse has earned income, that individual can contribute up to \$5,000 per year (\$6,000 if 50 or older) to an IRA account of the nonworking spouse and up to \$5,000 per year (\$6,000 if 50 or older) to an IRA account of the individual.
- b. If both spouses earned income and made contributions to an IRA account, each spouse must claim his or her own contribution, not to exceed \$5,000 per spouse (\$6,000 if 50 or older).
- c. If both spouses made contributions to an IRA but only a portion of the contribution is deductible on the federal return, the amount of the IRA deduction that is allowed for federal income tax purposes must be allocated between the spouses in the ratio of the IRA contribution made by each spouse to the total IRA contribution made by both spouses.
- d. For Keogh Plans, SEPs, SIMPLE, or Qualified Plans, each spouse must claim his or her individual contributions.

LINE 17. Deductible Part of Self-employment Tax. Enter the amount of self-employment tax that was deductible on line 27 of your federal 1040 in computing federal adjusted gross income.

MARRIED SEPARATE FILERS: The deduction is allocated in the ratio of self-employment tax paid by each spouse to the total self-employment tax paid.

LINE 18. Health Insurance Deduction. Enter 100% of the amount paid for health and dental insurance premiums. This includes all supplemental health insurance, such as Medicare B supplemental medical insurance and Medicare D voluntary prescription drug insurance program (not "Medicare tax withheld" on your W-2), and long-term nursing home coverage. Schedule A may not contain any health insurance premiums which were used as a deduction on line 18. Note that no deduction is available to any individual who paid health insurance premiums on a pretax basis.

MARRIED SEPARATE FILERS: If one spouse is employed and has health insurance premiums paid through wages, that spouse will claim the entire deduction. If both spouses pay health insurance premiums through their wages, each spouse will claim what he or she paid.

If both spouses have self-employment income, the deduction for self-employed health insurance must be allocated between the spouses in the ratio of each spouse's self-employment income to the total self-employment income of both spouses. If health insurance premiums are paid directly by one spouse, that spouse will claim the entire deduction. If both spouses paid through a joint checking account, the deduction is allocated between the spouses in the ratio of each spouse's net income to the total net income of both spouses. For this net income calculation, do not include line 18, the health insurance deduction.

LINE 19. Penalty on Early Withdrawal of Savings. Enter the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity.

MARRIED SEPARATE FILERS: Divide the penalty amount between spouses based upon registered ownership of the time deposit.

LINE 20. Alimony Paid. Enter the amount of alimony payments or separate maintenance payments that were deductible on your federal tax return.

MARRIED SEPARATE FILERS: Only the spouse liable for these payments can deduct the alimony paid.

LINE 21. Pension/Retirement Income Exclusion. If you or your spouse receive a pension, annuity, self-employed retirement plan, deferred compensation, IRA distribution, or other retirement plan benefits, you may be eligible to exclude from Iowa income tax part or all of the retirement income that is taxable on your federal return. Social Security benefits are *not* included. The exclusion can be up to \$6,000 for individuals who file status 1, 5, or 6 and up to \$12,000 for married taxpayers who file status 2, 3, or 4. To take this exclusion the pensioner or retirement income recipient must meet one of the following conditions:

- a. 55 years of age or older on December 31, 2011, or
- b. disabled, or
- c. a surviving spouse or a survivor having an insurable interest in an individual who would have qualified for the exclusion in 2011 on the basis of age or disability.

MARRIED SEPARATE FILERS: If both spouses have pension income, and both meet the eligibility requirements, the exclusion of up to \$12,000 is prorated between them in the ratio that each spouse's pension relates to the total pension received by both spouses. If only one spouse has pension income and meets the eligibility requirements, that spouse takes the entire exclusion of up to \$12,000. The spouse who has no pension income receives no exclusion.

LINE 22. Moving Expense Deduction. Enter the deduction for moving expenses incurred in 2011. Attach a copy of federal form 3903.

MARRIED SEPARATE FILERS: This deduction must be divided between spouses based on earned income received after their move. If one spouse can show that the move was made for that spouse, that spouse is entitled to the entire deduction.

LINE 23. Iowa Capital Gain Deduction - for certain business/farm assets ONLY. Gains on the sale of stocks or bonds **do not qualify** for the capital gain deduction. This is a 100% deduction of **qualifying** net capital gain realized in 2011. Capital gain from the sale of investment property **does not qualify** for the capital gain deduction, even if sold to lineal descendants of the owners of the property. Non-farm rental property may qualify. Material participation and holding period requirements, plus a flowchart to assist in determining if a gain qualifies, may be found in the online Expanded Instructions.

MARRIED SEPARATE FILERS: Divide the capital gain deduction based on ownership of the asset.

- a. Jointly held: Divide equally between spouses.
- b. If other than jointly held: Divide between spouses based on percentage of ownership.

LINE 24. Other Adjustments. Enter the total of other allowable adjustments as listed below. Attach an explanation for each adjustment.

- a. Accrual method
- b. Alternative motor vehicle deduction of \$2,000 for those completing federal form 8910 (Alternative Motor Vehicle Credit)
- c. Capital gain from installment sales reported on the 2001 Iowa return using the accrual method
- d. Capital or ordinary gain from involuntary conversion related to eminent domain
- e. Claim of Right Deduction may be taken on line 24 or line 66, but not both

- f. College Savings Iowa or Iowa Advisor 529 Plan, up to \$2,865 per beneficiary
- g. Disability income exclusion, attach IA 2440
- h. Domestic production activities deduction, see federal return
- i. Educator expenses
- j. Employee benefits for same-sex married couples
- k. Employer Social Security credit from federal return
- l. Federal alcohol fuel credit from federal return
- m. Film production
- n. Foreign-earned income exclusion and/or foreign housing deduction from federal return
- o. Gains or losses from distressed sale transactions
- p. Health savings account deduction from federal return
- q. Injured veterans program, contributions to (do not put on IA Sch. A)
- r. Injured veterans program, grants from
- s. In-home health care
- t. Iowa Veterans Trust Fund
- u. Military exemptions, including active duty pay
- v. Net operating loss, Iowa
- w. Organ transplant expenses
- x. Partnership income and/or S corporation income: Modifications that decreased the income
- y. Segal Americorps Education Award Payments
- z. Speculative shell buildings
- aa. Student loan interest deduction from federal 1040, line 33, or from federal 1040A, line 18
- bb. Tuition and fees deduction
- cc. Victim compensation awards
- dd. Vietnam veterans bonus
- ee. Wages paid to certain individuals
- ff. Work Opportunity Credit from federal return
- gg. Other federal adjustments prior to the calculation of federal 1040 line 38 (federal AGI) not already taken on the IA 1040

MARRIED SEPARATE FILERS: When the adjustment is attributable to a specific spouse, it is taken by that spouse. When the adjustment is not attributable to any one spouse, it must be prorated based on the net income amounts on line 26. Calculate through line 26 as if the adjustment in question were excluded. If the adjustment is attributable to a dependent, such as the student loan interest deduction, it is prorated based on net income before the adjustment in question.

Line 26 QUALIFICATIONS FOR EXEMPTION FROM TAX: If you qualify for the low income exemption as explained below, enter the words "low income exemption" in the area to the left of your net income figure on line 26. Enter zero on line 56 and complete the remainder of the return.

The following income must be included when determining if you are eligible for the \$9,000 exemption or the \$13,500 exemption (\$24,000 or \$32,000 if 65 or older on 12/31/11).

- a. The incomes of both spouses must be combined to determine if you meet this exemption from tax.
- b. The amount of any pension exclusion that is taken on line 21 of the IA 1040.
- c. Any Social Security Phase-out amount from line 12 of the Social Security Worksheet on page 2.
- d. Any amount of lump-sum distribution separately taxed on federal form 4972.
- e. Any net operating loss carryover.

FILING STATUS 1, SINGLE: If you are using filing status 1 (single), you are exempt from Iowa tax if you meet either of the following conditions:

- a. Your net income from all sources, line 26, is \$9,000 or less and you are not claimed as a dependent on another person's Iowa return. (\$24,000 if you are 65 or older on 12/31/11)
- b. Your net income from all sources, line 26, is less than \$5,000 and you are claimed as a dependent on another person's Iowa return.

ALL OTHER FILING STATUSES: If you are filing jointly, separate on a combined return, head of household, or qualifying widow(er), you are exempt from Iowa tax if you meet the following condition:

- a. Your net income from all sources, line 26, is \$13,500 or less and you are not claimed as a dependent on another person's Iowa return. (\$32,000 if you or your spouse is 65 or older on 12/31/11)

MARRIED SEPARATE FILERS: Married taxpayers filing separate combined or separate returns must use the combined income of both spouses in determining eligibility for exemption from tax. If either spouse has a net operating loss that is carried back or forward, then the other spouse cannot use the low income exemption. If the spouse with the net operating loss chooses not to carry the loss back or forward, then the other can claim the low income exemption. A statement must be attached to the return saying that the spouse with the net operating loss will not carry it back or forward.

Nonresidents and Part-year Residents: In addition to the exemption provisions above, if you were a nonresident or part-year resident and had net income from Iowa sources of less than \$1,000 (see note below) you are exempt from Iowa tax. To review instructions for "Iowa-source income," see the instructions for lines 1-26 of the IA 126. If you had Iowa tax withheld and are requesting a refund, or choose to file an Iowa return even though you aren't required to do so, you must complete the entire IA 1040 and the entire IA 126.

NOTE: If you were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if Iowa-source income is less than \$1,000), you are required to file an Iowa return reporting the lump-sum and/or minimum tax even if you have no regular Iowa income tax liability.

STEP 6 FEDERAL TAX ADDITION AND DEDUCTION

LINE 27. Federal Income Tax Refund/Overpayment Received in 2011. Any federal income tax refund received during 2011 must be reported on this line. To find out the amount of your federal refund, you must contact the IRS at 1-800-829-1040 or www.irs.gov. If you chose to have any part of an overpayment of federal income tax credited to estimated tax payments for 2011, the amount should be claimed as 2011 estimated tax paid on line 32. The total overpayment must be reported on line 27. Any portion of the federal refund received due to the motor fuel tax credit must be reported on the Iowa return.

Do not include the federal refund in the following situations:

- Do not include any part of the refund received from Earned Income Tax Credit, additional child tax credit, first-time homebuyer credit, refundable education credit, adoption tax credit, or making work pay and government retiree credits.
- You are filing an Iowa return for 2011 for the first time because you moved into Iowa during the year. A refund of federal tax received in 2011 is not reported if the tax was not deducted from Iowa income in a prior year.
- The refund you received was from a year in which you did not take a deduction for the payment of federal tax because your income was less than the minimum amount for paying Iowa tax or your tax for that year was calculated using the alternate tax computation.
- You were a nonresident for the tax year of the refund and were not required to file an Iowa return for that year.

MARRIED SEPARATE FILERS: If the refund received in 2011 was from a jointly-filed federal return, it must be divided between the spouses in the ratio of the spouses' Iowa net incomes in the year for which the refund was issued.

LINE 28. Self-employment/Household Employment Taxes.

- a. If any part of the federal tax payments on lines 31, 32, or 33 include self-employment tax, then the self-employment tax must be added back on line 28.

- b. If any part of the federal tax payments on lines 31, 32, or 33 include federal household employment taxes, then federal household employment taxes must be added back on line 28.

MARRIED SEPARATE FILERS: Each spouse must claim his or her own self-employment tax. Household Employment taxes are divided between spouses in the ratio of their respective net incomes.

LINE 31. Federal Tax Withheld. Enter the amount listed in the box labeled "federal income tax withheld" on the W-2 or 1099 form(s) that you received.

MARRIED SEPARATE FILERS: Each spouse may claim only his or her own federal income tax withheld from wages.

LINE 32. Federal Estimated Tax Payments Made in 2011. Enter the federal estimated income tax payments made in 2011. Include any credit applied from your 2010 federal income tax overpayment.

MARRIED SEPARATE FILERS: All federal estimated tax payments made in 2011 are divided between spouses in the same ratio as their incomes not subject to federal withholding for the 2011 tax year.

LINE 33. Additional Federal Tax Paid in 2011.

- a. Enter the amount of additional federal income tax paid during 2011 for tax year 2010 and any other years before 2011. The amount of additional federal income tax paid is deductible only if Iowa income tax returns were required to be filed for the year for which the additional federal income tax was paid. Include only the actual federal tax payments made in 2011, but DO NOT include penalties and interest.

MARRIED SEPARATE FILERS: The additional federal tax paid must be divided between the spouses in the ratio of the spouses' Iowa net incomes for the prior years for which they paid additional federal income tax.

- b. FICA payments in excess of \$4,485.60 for Social Security tax for each person and the Motor Fuel Tax Credit from the 2011 federal return can be deducted as a federal tax payment on line 33.

STEP 7 ITEMIZED OR STANDARD DEDUCTION

You may itemize deductions or claim the Iowa standard deduction, whichever is larger. You may itemize deductions on your Iowa return even if you did not itemize deductions on your federal return.

MARRIED SEPARATE FILERS: If one spouse uses the itemized deduction, then both spouses must use the itemized deduction, even if separate Iowa returns are filed.

LINE 37. Total Itemized Deductions.

- If itemizing, taxpayers that have **federal bonus depreciation / section 179** on form IA 4562A must complete the Iowa Schedule A rather than using a copy of the federal Schedule A.
- The **itemized deduction for state sales and use tax paid** is allowable only if the taxpayer claimed an itemized deduction for state sales and use tax paid on the federal return.
- Taxpayers with the **mortgage interest credit deduction** can claim on their Iowa return a deduction on line 9b of Schedule A for all home mortgage interest paid in the tax year and not just the home mortgage interest that was deducted on the federal Schedule A.
- **School Tuition Organization, Charitable Conservation Tax Credit Contributions, and Endow Iowa Tax Credit:** Do not include as an itemized deduction any contributions for which a credit is claimed on line 53 of the IA 1040.
- **Injured Veterans Grant Program Contributions:** These contributions do not qualify as itemized deductions.
- **Health Insurance Premiums:** Do not include as an itemized deduction any health insurance premiums shown on line 18 of the IA 1040.
- **Vehicle Registration Fee Deduction.** If you itemize deductions, a portion of the annual automobile registration fee you paid in 2011 may be deducted as personal property tax on your Iowa Schedule A, line 6, and federal Schedule A, line 8. This deduction is for annual

registration fees paid based on the value of qualifying automobiles and multipurpose vehicles. Multipurpose vehicles are defined as motor vehicles designed to carry not more than 10 people, and constructed either on a truck chassis or with special features for occasional off-road operation [Iowa Code section 321.1(44)]. Annual registration fees on the following vehicles are **not** deductible: pickups (model year 2009 or older), motor trucks, work vans, ambulances, hearses, non-passenger-carrying vans, campers, motorcycles, or motor bikes. See 2011 Expanded Instructions online for additional details, including information about model year 2010 and newer pickups.

Newer Vehicles: Use the following worksheet to calculate the deductible amount of registration fees paid in 2011 for qualifying automobiles (model year 2001 or newer) and multipurpose vehicles (model year 1993 or newer).

Line 37 Vehicle Registration Deduction Worksheet

1. Enter the actual annual registration fee paid 1. _____
2. Take the weight of your vehicle and divide it by 250. The weight is found on your registration. 2. _____
3. Subtract line 2 from line 1. This is the deductible amount for line 37. 3. _____

Older Vehicles: For qualifying automobiles (model year 2000 or older) and multipurpose vehicles (model year 1992 or older) the deductible amount is 60% of the registration fees paid in 2011.

LINE 38. Iowa State Income Tax if included in line 5 of federal Schedule A. If your total itemized deductions on line 37 include Iowa state income tax, enter the amount of Iowa state income tax. The amount you enter on this line should not include local income surtaxes. Local income surtaxes are the School District Surtax and the Emergency Medical Services Surtax shown on line 55 of the IA 1040.

MARRIED SEPARATE FILERS: Iowa state income tax deduction must be divided between spouses in the ratio of their respective net incomes.

LINE 40. Other Deductions. Include the following:

a. Expenses Incurred for Care of a Disabled Relative: Expenses, not to exceed \$5,000, incurred in caring for a disabled relative in your home may be deducted. The expenses must be for the care of a person who is your grandchild, child, parent, or grandparent. The disabled person must be unable, by reason of physical or mental disability, to live independently and must be receiving or be eligible to receive medical assistance benefits under Title 19 of the U.S. Social Security Act. Only expenses that are not reimbursed can be claimed.

An itemized list of expenses must be included with the return. Items may include food, clothing, medical expenses not otherwise deductible, and transportation. The following expenses cannot be included: rent, mortgage payments, interest, utilities, house insurance, and taxes.

A statement from a qualified physician certifying that the person with the disability is unable to live independently must be submitted with the return the first year the deduction is taken and every third year thereafter.

MARRIED SEPARATE FILERS: The total deduction claimed by both spouses for each relative with a disability may not exceed \$5,000. This

deduction must be divided between spouses in the ratio of their respective net incomes.

b. Adoption Expenses: If you adopted a child during the tax year, you may be eligible to deduct a portion of the adoption expenses you paid in 2011. This deduction is taken in the year you paid the expenses even if the child is not placed in your home that year. Costs relating to the child's birth, any necessary fees, and all other costs connected with the adoption procedure are allowed. Include a list of expenses with your return.

Subtract 3% of your total Iowa net income entered on line 26 from the total of qualifying adoption expense. If married, 3% of the combined net income must be subtracted. Only the amount which exceeds 3% of your total Iowa net income may be deducted.

MARRIED SEPARATE FILERS: This deduction must be divided between spouses in the ratio of their respective net incomes.

c. Mileage Deduction for Charitable Purposes: Iowa allows you an *additional* deduction for automobile mileage driven for charitable organizations. Calculate the deduction as follows:

1. Number of miles x 39¢/mile 1. _____
2. Less charitable mileage deduction entered on federal or Iowa Schedule A 2. _____
3. Equals additional mileage deduction for charitable purposes. 3. _____

LINE 41. Itemized or Standard Deduction. Mark the correct box to show the deduction method used.

STANDARD: Tax year 2011, standard deduction is:

- Filing Status 1: \$1,830
- Filing Status 3 & 4: \$1,830 for each spouse
- Filing Status 2, 5 or 6: \$4,500

STEP 8 TAX CALCULATION

LINE 43. Tax from Tables or Alternate Tax. The tax tables begin on page 11 for all filing statuses.

Alternate Tax Calculation: For filing statuses 2, 3, 4, 5, and 6. If the combination of your net income from line 26 PLUS any pension exclusion taken on line 21 and Social Security Phase-out taken on line 12 of the Social Security Worksheet on page 2 exceeds \$13,500 (\$32,000 if you or your spouse is 65 or older on 12/31/11), **you are required to file a return but you may owe less tax** by completing the worksheet below to compute your tax liability. Enter this alternate tax on line 43 if it is less than the tax from the tax table. This is not available to status 1 filers.

If you are married filing separately and one spouse has a net operating loss that will be carried back or forward, then you cannot use the alternate tax computation. If the spouse with the net operating loss elects not to carry the net operating loss back or forward, then you can use the alternate tax computation. A statement must be attached to the return saying that the spouse with the net operating loss will not carry it back or forward.

ALTERNATE TAX CALCULATION

1. Enter the total of net income from line 26, pension exclusion from line 21 of the IA 1040 and Social Security Phase-out taken on line 12 of the Social Security Worksheet on page 2. Filing statuses 3 or 4: Enter combined totals of both spouses. 1. _____
2. Enter \$13,500. (\$32,000 if you or your spouse is 65 or older on 12/31/11) 2. _____
3. Income subject to alternate tax. Subtract line 2 from line 1 3. _____
4. Multiply line 3 by 8.98% (.0898). 4. _____
5. Using the tax tables, determine the tax on the taxable income from line 42 of the IA 1040. Status 3 and 4 filers: Calculate tax separately and combine the amounts. 5. _____
6. Compare the amounts on line 4 and line 5. Enter the smaller amount here and on line 43, IA 1040. 6. _____

MARRIED SEPARATE FILERS (including status 4): Use the combined net incomes of both spouses to compute the alternate tax. (If you are status 4 and do not provide the other spouse's income in Step 2 of the IA 1040, you will not be allowed the alternate tax calculation.) Divide the alternate tax between spouses in the ratio of the net income of each spouse to the combined net income of both spouses. "Net income" for purposes of this proration is the amount from line 26, plus any pension exclusion from line 21 and Social Security Phase-out taken on line 12 of the Social Security Worksheet.

LINE 44. Iowa Lump-sum Tax. Enter 25% of federal tax from form 4972.

LINE 45. Iowa Minimum Tax. The Iowa minimum tax is imposed, for the most part, on the same tax preference items and adjustments on which federal minimum tax is imposed. However, you may be subject to Iowa minimum tax even if you have no liability for federal minimum tax. If you had tax preference items and adjustments in 2011, see form IA 6251 for further information.

Nonresidents and Part-year Residents: If you have Iowa-source tax preferences or adjustments, you may be subject to Iowa minimum tax. See form IA 6251.

LINE 48. Tuition and Textbook Credit. Taxpayers who have one or more dependents attending Kindergarten through 12th grade in an accredited Iowa school may take a credit for each dependent for amounts paid for tuition and textbooks. Dependents must have attended a school in Iowa that is accredited under section 256.11, not operated for a profit, and adheres to the provisions of the U.S. Civil Rights Act of 1964. The credit amount is 25% of the first \$1,000 paid for each dependent for tuition and textbooks. In the case of divorced or separated parents, only the spouse claiming the dependent can claim the amounts paid by that spouse for tuition and textbooks for that dependent. Expenses for textbooks or other items for home schooling, tutoring, or schooling outside an accredited school **do not** qualify for the credit. "Tuition" means any charges for the expense of personnel, buildings, equipment, and materials other than textbooks, and other expenses that

relate to the teaching of only those subjects legally and commonly taught in Iowa's public elementary and secondary schools. "Textbooks" means books and other instructional materials used in teaching those same subjects. This includes fees, books, and materials for extracurricular activities. Examples of extracurricular activities: sporting events, speech activities, musical or dramatic events, driver's education (if paid to a school), awards banquets, homecoming, prom (clothing does not qualify), and other school related social events. **For lists of items eligible and not eligible for the credit, see 2011 Expanded Instructions on our Web site.** (Credit can be claimed only for dependents listed on the return.) Calculate the proper amount of expenses per dependent and multiply the amount – not to exceed \$1,000 – by 25% (.25). **Example:** Students Patty and Mark have qualifying expenses of \$1,400 and \$700 respectively. Their parents can take a credit of \$250 (25% of \$1,000 maximum) for Patty and \$175 (25% of \$700) for Mark, for a total credit of \$425.

MARRIED SEPARATE FILERS: This credit must be taken by the spouse claiming the dependent. Any unused part of this credit cannot be used by the other spouse.

LINE 51. Credit for Nonresident or Part-year Resident. Enter the amount of your nonresident/part-year resident tax credit from Schedule IA 126, line 33. IA 126 instructions begin on page 8. Examples are available in the Expanded Instructions. You may owe less tax by using filing status 3 or 4. A copy of Schedule IA 126 and a copy of your

federal return must be attached.

LINE 53. Other Nonrefundable Iowa Credits. Enter the total of the credits from Part I of the IA 148 Tax Credits Schedule. See the 2011 Expanded Instructions online for the list of credits. You must attach the IA 148 to the IA 1040.

LINE 55. School District Surtax/EMS Surtax. Multiply the amount on line 54 by the surtax rate and enter the result. The applicable school district is the one in which you resided on the last day of the tax year, not necessarily the district where your children attend school. Taxpayers without children, or without children in public school, are still subject to this tax. Surtax rates are listed on pages 16-17. The name of your school district may be found on your voter registration card.

LINE 58. Contributions. Enter your voluntary contributions to any of the checkoffs in boxes 58a, 58b, 58c, and 58d. Please note that you may contribute to any of the checkoffs regardless of whether you are entitled to a refund or owe additional taxes, but your contribution will reduce your refund or add to the amount you owe. Your contribution this year will qualify as a charitable contribution on next year's return if the return is filed during the calendar year. If you file an amended return, you cannot change your contribution.

MARRIED SEPARATE FILERS: Married couples filing separately on a combined return (filing status 3) must enter their combined checkoff amounts in the appropriate box(es) if both choose to contribute.

STEP 9 CREDITS

LINE 60. Iowa Income Tax Withheld. Enter the total amount of income tax withheld for Iowa on your W-2s, W-2Gs, and/or 1099s.

LINE 61. Estimated and Voucher Payments. Enter the total amount of 2011 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2012 and any payments made with the IA 1040V Payment Voucher for 2011. Also include any amount applied to your 2011 Iowa estimated tax from line 71 of your 2010 Iowa income tax return.

LINE 62. Out-of-state Tax Credit. All income an Iowa resident earns is taxable to Iowa to the same extent that it is taxable on the federal return even if the income was earned in another state or foreign country. If another state or foreign country taxes that same income, then the Iowa resident may be able to claim the Out-of-state Tax Credit by completing the IA 130 form. See examples on page 10.

LINE 63. Motor Fuel Tax Credit. Enter the amount of Motor Fuel Tax Credit from Schedule IA 4136. The federal Schedule 4136 cannot be used. The Iowa credit does **not** apply to fuel used in on-road vehicles or pleasure boats. If you have an Iowa Motor Fuel Tax Refund Permit Number and have claimed any refunds during the tax year, do **not** claim any credit on this line.

LINE 64. Child and Dependent Care Credit OR Early Childhood Development Tax Credit. Only one of these credits may be taken. Only taxpayers with a net income of less than \$45,000 are eligible to take one of these credits. If you are married, your net income and the net income of your spouse must be combined to determine if you qualify, even if your spouse does not file an Iowa return.

If you are choosing the Child and Dependent Care Credit, use the following worksheet to calculate the credit.

- Enter the amount from line 9 of federal form 2441. Note: Use the Child Care Credit prior to any federal alternative minimum tax calculation. **1.** _____
- If total of line 26 of the IA 1040, columns A and B, is:

allowable %	allowable %
Less than \$10,000 75%	\$25,000 - \$34,999 ... 50%
\$10,000 - \$19,999 65%	\$35,000 - \$39,999 ... 40%
\$20,000 - \$24,999 55%	\$40,000 - 44,999 ... 30%
	\$45,000 and over: 0%
	Enter % here 2. _____
- Multiply line 1 by percentage on line 2.

Enter the result here and on line 64 of the IA 1040. **3.** _____

Nonresidents and Part-year Residents: The Child and Dependent Care Credit must be adjusted using the following formula:

$$\frac{\text{Iowa net income (line 26, IA 126)}}{\text{All-source net income of you and spouse (line 26, IA 1040)}} \times \frac{\text{credit calculated above}}{\text{credit on line 64}} = \text{credit on line 64}$$

The ratio cannot exceed 100%

If you are choosing the Early Childhood Development Tax Credit, you may take the credit equal to 25% of the first \$1,000 of qualifying expenses paid in 2011 for each dependent from the ages of three through five.

Expenses that qualify include the following:

- Services provided by a preschool, as defined in Code section 237A.1
- Books that improve child development, such as textbooks, music and art books, teacher's editions, and reading books
- Instructional materials required to be used in a lesson activity, such as paper, notebooks, pencils, and art supplies
- Lesson plans and curricula
- Child development and educational activities outside the home, such as drama, art, music and museum activities, and the entrance fees for such activities

Early childhood development expenses that do **not** qualify include:

- Food, lodging, or membership fees relating to child development and educational activities outside the home
- Services, materials, or activities for the teaching of religious tenets, doctrines, or worship, if the purpose of these expenses is to instill those tenets, doctrines, or worship

MARRIED SEPARATE FILERS: In computing the credit, the combined net income of both spouses must be used. The credit must be divided between spouses in the ratio of each spouse's net income to their combined net income.

LINE 65. Iowa Earned Income Tax Credit (EITC). Enter 7.0% (0.07) of the federal EITC claimed on your federal return.

Nonresidents and Part-year Residents: The Iowa EITC must be adjusted using the following formula:

Iowa net income (line 26, IA 126)

+

All-source net income of you and spouse (line 26, IA 1040)

X Iowa EITC = credit on line 65

The ratio cannot exceed 100%.

MARRIED SEPARATE FILERS: The Iowa EITC must be divided between spouses in the ratio of each spouse's earned income to the total earned income of both. Earned income includes wages, salaries, tips, or other compensation, and net earnings from self-employment.

LINE 66. Other Refundable Credits. Enter the total of other credits from Part II, IA 148 Tax Credits Schedule. See the 2011 Expanded Instructions online for a list of credits. Attach the IA 148 to the IA 1040.

STEP 10 REFUND OR AMOUNT YOU OWE

LINE 73. Penalty for Underpayment of Estimated Tax:

If you are required to make estimated tax payments but fail to make the payments, you are subject to a penalty in addition to any tax you may owe. The penalty is determined in the same way as for federal purposes. Consequently, you must include your Iowa income, lump-sum, and minimum taxes when calculating the penalty for underpayment of estimated tax.

If you are subject to this penalty, complete IA 2210 (IA 2210F for farmers and fishers) and enter the penalty on this line. Attach a copy of the IA 2210 or IA 2210F to your return. If you choose to use the annualized method of computing the penalty, enclose a copy of the IA 2210 Schedule AI with your tax return.

If you are due a refund, subtract the penalty amount from the overpayment you show on line 70 or line 71.

Line 74. Penalty and Interest.

74a. 10% Penalty for Failure to Timely File a Return: If you do not file

your return by the due date and at least 90% of the correct tax is not paid, you owe an additional 10% of the unpaid tax.

5% Penalty for Failure to Timely Pay the Tax Due: If you file your return on time but do not pay at least 90% of the correct tax due, you owe an additional 5% of the unpaid tax.

You will never be subject to both the 5% and 10% penalties. The penalty will be the applicable 5% or 10%, but not a total of 15%.

74b. Interest must be added to delinquent tax. Interest is added at a rate of 0.4% per month beginning on the day after the due date of the return and accrues each month until paid in full.

LINE 75. You have three options to pay the amount due. ePay (direct debit), credit/debit card, or mail a check/money order with an IA 1040V Payment Voucher payable to Treasurer, State of Iowa. Do not make payments of less than one dollar. See the 2011 Expanded Instructions online for more information.

STEP 11: POLITICAL CHECKOFF

Contributions to this checkoff do not reduce your refund or increase your amount due. Contributing to this checkoff is not required. You may assign \$1.50 to a specific political party or to the Iowa Election Campaign Fund for distribution to qualifying parties. Each spouse may assign \$1.50 to the party of choice regardless of the filing status of the return.

STEP 12: SIGNATURE

Returns are not processed and refunds are not issued if returns are not signed. If you and your spouse file a joint or combined return, both of you must sign. **Deceased Taxpayer:** If your spouse died and you are filing a joint or combined return, write on the deceased's signature line "Filing as a surviving spouse," check the box, and enter the date of death. Also, enclose any forms required to be filed with your federal return, such as federal form 1310 or a copy of the court certificate showing your appointment as a personal representative of the decedent.

2011 INSTRUCTIONS FOR SCHEDULE IA 126

You will need to complete the IA 1040 Long Form lines 1 – 50 before you can complete the IA 126. The IA 1040 must be completed using **all-source income**. Nonresidents and part-year residents of Iowa will use the IA 126 to figure your **Iowa-source income**. The credit from this form is used to reduce total tax on your IA 1040. Please attach a copy of your federal return.

For part-year Iowa residents, Iowa net income includes all income received *while living in Iowa plus any Iowa-source income* received while a nonresident. **For nonresidents,** Iowa net income will include all income *from Iowa sources*. Complete lines 1-26 of the IA 126 using only income from Iowa sources. Enter the amount of credit from line 33, IA 126, on line 51, IA 1040.

If you used filing status 3 (married filing separately on the combined return) on your IA 1040, you will divide your Iowa income between spouses using the instructions given for the corresponding line on the IA 1040 for married separate filers.

1. WAGES, SALARIES, TIPS, ETC.

Part-year residents: Include all W-2 income earned while an Iowa resident, even if it was earned in another state, and any income for services performed in Iowa while a nonresident of the state. If it was earned in another state, you may also need to fill out the IA 130 when you pay tax to the other state. You will need to check with that state for their filing requirements.

Nonresidents: Report only Iowa-source income. If the portion of employee compensation earned in Iowa by a nonresident is not reported separately, allocate the compensation based upon the number of days worked in Iowa to total work days.

2. TAXABLE INTEREST INCOME.

Part-year residents: Report all interest shown on the IA 1040 which accrued while an Iowa resident and any interest received while a nonresident which was derived from a trade, business, or profession carried on within Iowa.

Nonresidents: Report only the interest derived from an Iowa trade, business, or profession.

3. DIVIDEND INCOME.

Part-year residents: Report all dividends received while an Iowa resident and any dividends derived from an Iowa trade, business, or profession while a nonresident.

Nonresidents: Report the dividends derived from an Iowa trade, business, or profession.

4. ALIMONY RECEIVED.

Part-year residents: Report all alimony or separate maintenance payments received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

5. BUSINESS INCOME OR (LOSS).

Part-year residents: Report all federal Schedule C or C-EZ income earned while an Iowa resident and any portion of business income or

loss earned while a nonresident attributable to a business conducted in Iowa.

Nonresidents: Report the portion of business income or loss attributable to a business conducted in Iowa. Attach a supporting schedule showing Iowa gross receipts divided by total gross receipts; multiply this ratio times the total net income from federal Schedule C or C-EZ. A sale is considered an Iowa sale if goods are delivered or shipped to a point within the state regardless of F.O.B. point.

6. CAPITAL GAIN OR (LOSS).

Part-year residents: Include 100% of the capital gain or loss from assets sold during the time they were Iowa residents. In addition, capital gain or loss from assets sold while a nonresident of Iowa should be reported on the basis of the instructions for nonresidents that follow.

Nonresidents: Include in Iowa income 100% of capital gain or loss from the following:

- a. Sales of real or tangible personal property if the property was located in Iowa at the time of the sale; or
- b. Sales of intangible personal property if the taxpayer's commercial domicile is in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

7. OTHER GAINS OR (LOSSES).

Part-year residents: Report 100% of gains or losses from assets sold or exchanged while an Iowa resident and any gains or losses from federal form 4797 while a nonresident if the property was located in Iowa at the time of sale or exchange.

Nonresidents: Report any gains or losses from federal form 4797 if the property was located in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

8. TAXABLE IRA DISTRIBUTIONS.

Part-year residents: Report any taxable IRA distributions received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

9. TAXABLE PENSIONS AND ANNUITIES.

Pension is taxable to the state you live in when you receive it.

Part-year residents: Report any pension and annuity income reported on line 9 of the IA 1040 which was received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

10. RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

Part-year residents: Report all income shown on federal Schedule E which was earned or received while an Iowa resident and all rents and royalties from Iowa sources and partnerships or S corporation income earned or received while a nonresident.

Nonresidents: Report all rents and royalties from Iowa sources and all Iowa partnership or S corporation income. See instructions for allocation of business income on line 5 of this section.

11. FARM INCOME OR (LOSS).

Part-year residents: Report all net farm income earned or received while an Iowa resident. Also report all net income from Iowa farm activities while a nonresident using the instructions for nonresidents given below.

Nonresidents: Report the total net income from Iowa farm activities. If farm activities were conducted both within and without Iowa, provide a separate schedule showing allocation of the income and expenses to Iowa.

12. UNEMPLOYMENT COMPENSATION.

Part-year residents: Report all unemployment benefits received while an Iowa resident and those benefits received the rest of the year that relate to past employment in Iowa.

Nonresidents: Report the unemployment benefits that relate to employment in Iowa. If the unemployment benefits relate to employment in Iowa and employment in another state, report the benefits to Iowa

on the basis of the Iowa salaries and wages to the total salary and wages.

13. TAXABLE SOCIAL SECURITY BENEFITS.

Part-year residents: Report any Social Security income reported on line 13 of the IA 1040 which was received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

14. OTHER INCOME.

Part-year residents: Report any income on line 14 of IA 1040 which was received while an Iowa resident or income from Iowa sources while a nonresident. This includes gambling income and the bonus depreciation/section 179 adjustment attributable to Iowa from the IA 4562A.

Nonresidents: Report all other taxable income from Iowa sources. This includes gambling income.

16. PAYMENTS TO AN IRA, KEOGH OR SEP.

Part-year residents: Deduct payments made to an IRA, Keogh, or SEP plan while an Iowa resident.

Nonresidents: Deduct payments made to an IRA, Keogh, or SEP plan in the ratio of Iowa earned income to total earned income.

17. DEDUCTIBLE PART OF SELF-EMPLOYMENT TAX.

Part-year residents: Deduct the portion of the self-employment tax that is attributable to the self-employment income earned while an Iowa resident.

Nonresidents: Deduct the portion of the amount allowed on your federal return in the ratio of your Iowa self-employment income to your total self-employment income.

18. HEALTH INSURANCE DEDUCTION.

Part-year residents:

a. Self-employed. Enter 100% of the health insurance premiums paid by a self-employed individual while an Iowa resident.

b. Deducted through wages. Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis while an Iowa resident.

c. Paid direct by taxpayer. Enter 100% of the health insurance premiums that you paid while an Iowa resident.

Nonresidents:

a. Self-employed. Enter 100% of the health insurance premiums paid by a self-employed individual in the ratio of Iowa self-employment income to total self-employment income.

b. Deducted through wages. Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis in the ratio of Iowa wages to total wages.

c. Paid direct by taxpayer. Multiply the health insurance premiums that you paid by the ratio of your Iowa-source net income on line 26 of the IA 126 to total net income on line 26 of the IA 1040. For this net income calculation, do not include line 18, the health insurance deduction in the above-referenced net income amounts.

19. PENALTY ON EARLY WITHDRAWAL OF SAVINGS.

Part-year residents: Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity while an Iowa resident or what was derived from an Iowa trade, business, or profession.

Nonresidents: Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity that was derived from an Iowa trade, business, or profession.

20. ALIMONY PAID.

Part-year residents: Deduct alimony paid while an Iowa resident.

Nonresidents: Deduct alimony paid in the ratio of Iowa gross income to total gross income.

21. PENSION/RETIREMENT INCOME EXCLUSION.

Part-year residents: If you qualify for this exclusion on the IA 1040, you may exclude the amount of taxable retirement income received **while an Iowa resident**, up to a maximum of \$6,000 (if filing status 1, 5, or 6) or \$12,000 (if filing status 2, 3, or 4).

Nonresidents: Iowa-source retirement income received by a nonresident is not taxable to Iowa. Therefore, you do not qualify to take this exclusion. Do not enter anything on this line.

22. MOVING EXPENSES.

Part-year residents who moved **into** Iowa can enter any moving expenses from line 22 of the IA 1040 that relate to the move to Iowa. Part-year residents moving out of Iowa cannot take any deduction on this line.

Nonresidents: Do not enter anything on this line.

23. IOWA CAPITAL GAIN DEDUCTION.

Enter 100% of qualifying capital gain attributable to Iowa sources.

24. OTHER ADJUSTMENTS.

Deduct miscellaneous adjustments to income in the same ratio as the income to which the adjustment relates was allocated to Iowa.

26. IOWA NET INCOME.

Subtract line 25 from line 15 and enter the difference on this line. If line 26 is \$1,000 or more **or** you are subject to Iowa lump-sum or minimum tax, complete lines 27 through 33. If line 26 is less than \$1,000 **and** you are not subject to Iowa lump sum or minimum tax, you are not required to file an Iowa income tax return. However, if you had Iowa tax withheld and are requesting a refund, or choose to file an Iowa return even if you aren't required to do so, put 100% on line 29, complete the remainder of the schedule, and put the credit amount on line 51 of the IA 1040.

Nonresident Example 1:

Chad is a resident of Nebraska and works in Iowa. His income includes wages earned in Iowa and interest income from a Nebraska bank. Chad will report the wages and interest on the IA 1040 as all-source income. He will list his wages only on the IA 126 as his Iowa-source income.

Nonresident Example 2:

Laura lived in Illinois the entire tax year. She earned \$25,000 in wages from Iowa and won \$5,000 at an Iowa casino. She will report all of her income on the IA 1040 as all-source income. Only the gambling income will be reported on the IA 126 as her Iowa-source income.

Iowa has a reciprocal agreement with Illinois, which means that wages and salaries are taxed by the individual's state of residence. All income received from gambling in Iowa is taxable to Iowa regardless of the person's state of residence.

Part-year Resident Example:

Jill lived and worked in Iowa the first six months of the tax year. In addition to her wages, she received interest income from an Iowa bank. Jill then moved to Missouri, where she was employed for the rest of the year. She continued to receive interest income from the Iowa bank. Jill will report all of her income from both states on the IA 1040 as all-source income. On the IA 126, she will report only the wages and interest income earned while an Iowa resident as Iowa-source income. The interest income earned the last half of the year is not considered Iowa-source income since Jill was no longer an Iowa resident.

**IOWA SCHEDULE IA 130
Out-of-state Tax Credit**

Schedule IA 130, the Iowa Out-of-state Credit Computation, is only for residents or part-year residents of Iowa who earned income while an Iowa resident which was taxed by another state or foreign country.

Example 1 - Full-Year Iowa Residents Only

Jennifer lived in Iowa all year but worked in both Iowa and Nebraska. She earned \$10,000 in Iowa. She also earned \$15,000 in Nebraska that was taxed by Nebraska. Jennifer will report \$25,000 on line 15 of the IA 1040 as gross income. Line 54 of the IA 1040 will be \$1,050. On the Nebraska state return the tax imposed* on her income was \$450.

	Column B Spouse Status 3 Only	Column A You or Joint
1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country.....		\$15,000
2. Gross taxable income for residents from line 15, IA 1040.....		25,000
3. Divide line 1 by line 2 and enter the percentage (not to exceed 100.0%)		60%
4. Tax from line 54, IA 1040 (less lump sum tax and minimum tax)		1,050
5. Multiply line 4 by percentage on line 3		630
6. Enter the tax imposed* by the other state or foreign country		450
7. Enter the smaller of line 5 or 6. This is your Out-of-state Tax Credit. Enter this amount on line 62, IA 1040		450

Example 2 - Part-Year Iowa Residents Only

Benny lived in Iowa until the end of June. July 1 he moved to Missouri. He worked all year in the state of Missouri. Benny earned a salary of \$30,000 for the year, \$15,000 while he lived in Iowa and \$15,000 while he lived in Missouri. Benny also earned \$10,000 farm rental income from farmland located in Iowa. Line 54 of the IA 1040 will be \$1,292. On the Missouri state return, the tax imposed* on his income was \$1,000.

	Column B Spouse Status 3 Only	Column A You or Joint
1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country.....		\$15,000
2. Gross taxable income for part-year residents from line 15, IA 126		25,000
3. Divide line 1 by line 2 and enter the percentage (not to exceed 100.0%)		60%
4. Tax from line 54, IA 1040 (less lump sum tax and minimum tax)		1,292
5. Multiply line 4 by percentage on line 3		775
6. Enter the tax imposed* by the other state or foreign country		1,000
7. Enter the total amount of gross income taxed by the other state/foreign country.		30,000
8. Divide line 1 by line 7 and enter the percentage (not to exceed 100.0%)		50%
9. Multiply line 6 by the percentage on line 8.		500
10. Enter the smaller of line 5 or 9. This is your Out-of-state Tax Credit. Enter this amount on line 62, IA 1040.		500

* "Tax imposed" is the tax calculated from the tax formula/tables on the other state/foreign country's tax return, less any non-refundable credits. Do not reduce this figure by the tax withheld or estimated tax payment made to the other state/foreign country.

2011 IA1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 42 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
0	150	0
150	400	1
400	700	2
700	950	3
950	1,250	4
1,250	1,500	5
1,500	1,600	6
1,600	1,750	7
1,750	1,900	8
1,900	2,050	9
2,050	2,200	10
2,200	2,300	11
2,300	2,450	12
2,450	2,600	13
2,600	2,750	14
2,750	2,850	15
2,850	2,900	16
2,900	2,950	17
2,950	3,000	18
3,000	3,050	19
3,050	3,100	20
3,100	3,150	22
3,150	3,200	23
3,200	3,250	24
3,250	3,300	25
3,300	3,350	26
3,350	3,400	28
3,400	3,450	29
3,450	3,500	30
3,500	3,550	31
3,550	3,600	32
3,600	3,650	34
3,650	3,700	35
3,700	3,750	36
3,750	3,800	37
3,800	3,850	39
3,850	3,900	40
3,900	3,950	41
3,950	4,000	42
4,000	4,050	43
4,050	4,100	45
4,100	4,150	46
4,150	4,200	47
4,200	4,250	48
4,250	4,300	49
4,300	4,350	51
4,350	4,400	52
4,400	4,450	53
4,450	4,500	54
4,500	4,550	56
4,550	4,600	57
4,600	4,650	58
4,650	4,700	59
4,700	4,750	60
4,750	4,800	62
4,800	4,850	63
4,850	4,900	64
4,900	4,950	65
4,950	5,000	66
5,000	5,050	68
5,050	5,100	69
5,100	5,150	70
5,150	5,200	71
5,200	5,250	73
5,250	5,300	74
5,300	5,350	75
5,350	5,400	76
5,400	5,450	77
5,450	5,500	79
5,500	5,550	80
5,550	5,600	81
5,600	5,650	82
5,650	5,700	84
5,700	5,750	85
5,750	5,800	86
5,800	5,850	89

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
5,850	5,900	91
5,900	5,950	93
5,950	6,000	95
6,000	6,050	98
6,050	6,100	100
6,100	6,150	102
6,150	6,200	104
6,200	6,250	107
6,250	6,300	109
6,300	6,350	111
6,350	6,400	113
6,400	6,450	116
6,450	6,500	118
6,500	6,550	120
6,550	6,600	122
6,600	6,650	125
6,650	6,700	127
6,700	6,750	129
6,750	6,800	131
6,800	6,850	134
6,850	6,900	136
6,900	6,950	138
6,950	7,000	140
7,000	7,050	143
7,050	7,100	145
7,100	7,150	147
7,150	7,200	149
7,200	7,250	152
7,250	7,300	154
7,300	7,350	156
7,350	7,400	158
7,400	7,450	161
7,450	7,500	163
7,500	7,550	165
7,550	7,600	167
7,600	7,650	170
7,650	7,700	172
7,700	7,750	174
7,750	7,800	176
7,800	7,850	179
7,850	7,900	181
7,900	7,950	183
7,950	8,000	185
8,000	8,050	188
8,050	8,100	190
8,100	8,150	192
8,150	8,200	194
8,200	8,250	197
8,250	8,300	199
8,300	8,350	201
8,350	8,400	203
8,400	8,450	206
8,450	8,500	208
8,500	8,550	210
8,550	8,600	212
8,600	8,650	215
8,650	8,700	217
8,700	8,750	219
8,750	8,800	221
8,800	8,850	224
8,850	8,900	226
8,900	8,950	228
8,950	9,000	230
9,000	9,050	233
9,050	9,100	235
9,100	9,150	237
9,150	9,200	239
9,200	9,250	242
9,250	9,300	244
9,300	9,350	246
9,350	9,400	248
9,400	9,450	251
9,450	9,500	253
9,500	9,550	255
9,550	9,600	257
9,600	9,650	260

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
9,650	9,700	262
9,700	9,750	264
9,750	9,800	266
9,800	9,850	269
9,850	9,900	271
9,900	9,950	273
9,950	10,000	275
10,000	10,050	278
10,050	10,100	280
10,100	10,150	282
10,150	10,200	284
10,200	10,250	287
10,250	10,300	289
10,300	10,350	291
10,350	10,400	293
10,400	10,450	296
10,450	10,500	298
10,500	10,550	300
10,550	10,600	302
10,600	10,650	305
10,650	10,700	307
10,700	10,750	309
10,750	10,800	311
10,800	10,850	314
10,850	10,900	316
10,900	10,950	318
10,950	11,000	320
11,000	11,050	323
11,050	11,100	325
11,100	11,150	327
11,150	11,200	329
11,200	11,250	332
11,250	11,300	334
11,300	11,350	336
11,350	11,400	338
11,400	11,450	341
11,450	11,500	343
11,500	11,550	345
11,550	11,600	347
11,600	11,650	350
11,650	11,700	352
11,700	11,750	354
11,750	11,800	356
11,800	11,850	359
11,850	11,900	361
11,900	11,950	363
11,950	12,000	365
12,000	12,050	368
12,050	12,100	370
12,100	12,150	372
12,150	12,200	374
12,200	12,250	377
12,250	12,300	379
12,300	12,350	381
12,350	12,400	383
12,400	12,450	386
12,450	12,500	388
12,500	12,550	390
12,550	12,600	392
12,600	12,650	395
12,650	12,700	397
12,700	12,750	399
12,750	12,800	401
12,800	12,850	404
12,850	12,900	406
12,900	12,950	408
12,950	13,000	411
13,000	13,050	414
13,050	13,100	417
13,100	13,150	420
13,150	13,200	423
13,200	13,250	426
13,250	13,300	429
13,300	13,350	432
13,350	13,400	435
13,400	13,450	438

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
13,450	13,500	441
13,500	13,550	444
13,550	13,600	447
13,600	13,650	451
13,650	13,700	454
13,700	13,750	457
13,750	13,800	460
13,800	13,850	463
13,850	13,900	466
13,900	13,950	469
13,950	14,000	472
14,000	14,050	475
14,050	14,100	478
14,100	14,150	481
14,150	14,200	484
14,200	14,250	487
14,250	14,300	490
14,300	14,350	493
14,350	14,400	496
14,400	14,450	499
14,450	14,500	503
14,500	14,550	506
14,550	14,600	509
14,600	14,650	512
14,650	14,700	515
14,700	14,750	518
14,750	14,800	521
14,800	14,850	524
14,850	14,900	527
14,900	14,950	530
14,950	15,000	533
15,000	15,050	536
15,050	15,100	539
15,100	15,150	542
15,150	15,200	545
15,200	15,250	548
15,250	15,300	551
15,300	15,350	555
15,350	15,400	558
15,400	15,450	561
15,450	15,500	564
15,500	15,550	567
15,550	15,600	570
15,600	15,650	573
15,650	15,700	576
15,700	15,750	579
15,750	15,800	582
15,800	15,850	585
15,850	15,900	588
15,900	15,950	591
15,950	16,000	594
16,000	16,050	597
16,050	16,100	600
16,100	16,150	604
16,150	16,200	607
16,200	16,250	610
16,250	16,300	613
16,300	16,350	616
16,350	16,400	619
16,400	16,450	622
16,450	16,500	625
16,500	16,550	628
16,550	16,600	631
16,600	16,650	634
16,650	16,700	637
16,700	16,750	640
16,750	16,800	643
16,800	16,850	646
16,850	16,900	649
16,900	16,950	652
16,950	17,000	656
17,000	17,050	659
17,050	17,100	662
17,100	17,150	665
17,150	17,200	668
17,200	17,250	671

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
17,250	17,300	674
17,300	17,350	677
17,350	17,400	680
17,400	17,450	683
17,450	17,500	686
17,500	17,550	689
17,550	17,600	692
17,600	17,650	695
17,650	17,700	698
17,700	17,750	701
17,750	17,800	704
17,800	17,850	708
17,850	17,900	711
17,900	17,950	714
17,950	18,000	717
18,000	18,050	720
18,050	18,100	723
18,100	18,150	726
18,150	18,200	729
18,200	18,250	732
18,250	18,300	735
18,300	18,350	738
18,350	18,400	741
18,400	18,450	744
18,450	18,500	747
18,500	18,550	750
18,550	18,600	753
18,600	18,650	757
18,650	18,700	760
18,700	18,750	763
18,750	18,800	766
18,800	18,850	769
18,850	18,900	772
18,900	18,950	775
18,950	19,000	778
19,000	19,050	781
19,050	19,100	784
19,100	19,150	787

2011 IA1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 42 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
21,050	21,100	906
21,100	21,150	910
21,150	21,200	913
21,200	21,250	916
21,250	21,300	919
21,300	21,350	922
21,350	21,400	925
21,400	21,450	928
21,450	21,500	931
21,500	21,550	934
21,550	21,600	937
21,600	21,650	940
21,650	21,700	943
21,700	21,750	947
21,750	21,800	950
21,800	21,850	953
21,850	21,900	956
21,900	21,950	960
21,950	22,000	963
22,000	22,050	966
22,050	22,100	969
22,100	22,150	973
22,150	22,200	976
22,200	22,250	979
22,250	22,300	982
22,300	22,350	986
22,350	22,400	989
22,400	22,450	992
22,450	22,500	995
22,500	22,550	999
22,550	22,600	1,002
22,600	22,650	1,005
22,650	22,700	1,008
22,700	22,750	1,012
22,750	22,800	1,015
22,800	22,850	1,018
22,850	22,900	1,021
22,900	22,950	1,024
22,950	23,000	1,028
23,000	23,050	1,031
23,050	23,100	1,034
23,100	23,150	1,037
23,150	23,200	1,041
23,200	23,250	1,044
23,250	23,300	1,047
23,300	23,350	1,050
23,350	23,400	1,054
23,400	23,450	1,057
23,450	23,500	1,060
23,500	23,550	1,063
23,550	23,600	1,067
23,600	23,650	1,070
23,650	23,700	1,073
23,700	23,750	1,076
23,750	23,800	1,080
23,800	23,850	1,083
23,850	23,900	1,086
23,900	23,950	1,089
23,950	24,000	1,093
24,000	24,050	1,096
24,050	24,100	1,099
24,100	24,150	1,102
24,150	24,200	1,105
24,200	24,250	1,109
24,250	24,300	1,112
24,300	24,350	1,115
24,350	24,400	1,118
24,400	24,450	1,122
24,450	24,500	1,125
24,500	24,550	1,128
24,550	24,600	1,131
24,600	24,650	1,135
24,650	24,700	1,138
24,700	24,750	1,141
24,750	24,800	1,144
24,800	24,850	1,148

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
24,850	24,900	1,151
24,900	24,950	1,154
24,950	25,000	1,157
25,000	25,050	1,161
25,050	25,100	1,164
25,100	25,150	1,167
25,150	25,200	1,170
25,200	25,250	1,174
25,250	25,300	1,177
25,300	25,350	1,180
25,350	25,400	1,183
25,400	25,450	1,186
25,450	25,500	1,190
25,500	25,550	1,193
25,550	25,600	1,196
25,600	25,650	1,199
25,650	25,700	1,203
25,700	25,750	1,206
25,750	25,800	1,209
25,800	25,850	1,212
25,850	25,900	1,216
25,900	25,950	1,219
25,950	26,000	1,222
26,000	26,050	1,225
26,050	26,100	1,229
26,100	26,150	1,232
26,150	26,200	1,235
26,200	26,250	1,238
26,250	26,300	1,242
26,300	26,350	1,245
26,350	26,400	1,248
26,400	26,450	1,251
26,450	26,500	1,255
26,500	26,550	1,258
26,550	26,600	1,261
26,600	26,650	1,264
26,650	26,700	1,267
26,700	26,750	1,271
26,750	26,800	1,274
26,800	26,850	1,277
26,850	26,900	1,280
26,900	26,950	1,284
26,950	27,000	1,287
27,000	27,050	1,290
27,050	27,100	1,293
27,100	27,150	1,297
27,150	27,200	1,300
27,200	27,250	1,303
27,250	27,300	1,306
27,300	27,350	1,310
27,350	27,400	1,313
27,400	27,450	1,316
27,450	27,500	1,319
27,500	27,550	1,323
27,550	27,600	1,326
27,600	27,650	1,329
27,650	27,700	1,332
27,700	27,750	1,336
27,750	27,800	1,339
27,800	27,850	1,342
27,850	27,900	1,345
27,900	27,950	1,348
27,950	28,000	1,352
28,000	28,050	1,355
28,050	28,100	1,358
28,100	28,150	1,361
28,150	28,200	1,365
28,200	28,250	1,368
28,250	28,300	1,371
28,300	28,350	1,374
28,350	28,400	1,378
28,400	28,450	1,381
28,450	28,500	1,384
28,500	28,550	1,387
28,550	28,600	1,391
28,600	28,650	1,394

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
28,650	28,700	1,397
28,700	28,750	1,400
28,750	28,800	1,404
28,800	28,850	1,407
28,850	28,900	1,410
28,900	28,950	1,414
28,950	29,000	1,417
29,000	29,050	1,421
29,050	29,100	1,424
29,100	29,150	1,427
29,150	29,200	1,431
29,200	29,250	1,434
29,250	29,300	1,438
29,300	29,350	1,441
29,350	29,400	1,444
29,400	29,450	1,448
29,450	29,500	1,451
29,500	29,550	1,455
29,550	29,600	1,458
29,600	29,650	1,461
29,650	29,700	1,465
29,700	29,750	1,468
29,750	29,800	1,472
29,800	29,850	1,475
29,850	29,900	1,478
29,900	29,950	1,482
29,950	30,000	1,485
30,000	30,050	1,489
30,050	30,100	1,492
30,100	30,150	1,495
30,150	30,200	1,499
30,200	30,250	1,502
30,250	30,300	1,506
30,300	30,350	1,509
30,350	30,400	1,512
30,400	30,450	1,516
30,450	30,500	1,519
30,500	30,550	1,523
30,550	30,600	1,526
30,600	30,650	1,529
30,650	30,700	1,533
30,700	30,750	1,536
30,750	30,800	1,540
30,800	30,850	1,543
30,850	30,900	1,546
30,900	30,950	1,550
30,950	31,000	1,553
31,000	31,050	1,557
31,050	31,100	1,560
31,100	31,150	1,563
31,150	31,200	1,567
31,200	31,250	1,570
31,250	31,300	1,574
31,300	31,350	1,577
31,350	31,400	1,580
31,400	31,450	1,584
31,450	31,500	1,587
31,500	31,550	1,591
31,550	31,600	1,594
31,600	31,650	1,597
31,650	31,700	1,601
31,700	31,750	1,604
31,750	31,800	1,608
31,800	31,850	1,611
31,850	31,900	1,614
31,900	31,950	1,618
31,950	32,000	1,621
32,000	32,050	1,625
32,050	32,100	1,628
32,100	32,150	1,631
32,150	32,200	1,635
32,200	32,250	1,638
32,250	32,300	1,642
32,300	32,350	1,645
32,350	32,400	1,648
32,400	32,450	1,652

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
32,450	32,500	1,655
32,500	32,550	1,659
32,550	32,600	1,662
32,600	32,650	1,665
32,650	32,700	1,669
32,700	32,750	1,672
32,750	32,800	1,676
32,800	32,850	1,679
32,850	32,900	1,682
32,900	32,950	1,686
32,950	33,000	1,689
33,000	33,050	1,693
33,050	33,100	1,696
33,100	33,150	1,699
33,150	33,200	1,703
33,200	33,250	1,706
33,250	33,300	1,710
33,300	33,350	1,713
33,350	33,400	1,716
33,400	33,450	1,720
33,450	33,500	1,723
33,500	33,550	1,727
33,550	33,600	1,730
33,600	33,650	1,733
33,650	33,700	1,737
33,700	33,750	1,740
33,750	33,800	1,744
33,800	33,850	1,747
33,850	33,900	1,750
33,900	33,950	1,754
33,950	34,000	1,757
34,000	34,050	1,761
34,050	34,100	1,764
34,100	34,150	1,767
34,150	34,200	1,771
34,200	34,250	1,774
34,250	34,300	1,778
34,300	34,350	1,781
34,350	34,400	1,784
34,400	34,450	1,788
34,450	34,500	1,791
34,500	34,550	1,795
34,550	34,600	1,798
34,600	34,650	1,801
34,650	34,700	1,805
34,700	34,750	1,808
34,750	34,800	1,812
34,800	34,850	1,815
34,850	34,900	1,818
34,900	34,950	1,822
34,950	35,000	1,825
35,000	35,050	1,829
35,050	35,100	1,832
35,100	35,150	1,835
35,150	35,200	1,839
35,200	35,250	1,842
35,250	35,300	1,846
35,300	35,350	1,849
35,350	35,400	1,852
35,400	35,450	1,856
35,450	35,500	1,859
35,500	35,550	1,863
35,550	35,600	1,866
35,600	35,650	1,869
35,650	35,700	1,873
35,700	35,750	1,876
35,750	35,800	1,880
35,800	35,850	1,883
35,850	35,900	1,886
35,900	35,950	1,890
35,950	36,000	1,893
36,000	36,050	1,897
36,050	36,100	1,900
36,100	36,150	1,903
36,150	36,200	1,907
36,200	36,250	1,910

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
36,250	36,300	1,914
36,300	36,350	1,917
36,350	36,400	1,920
36,400	36,450	1,924
36,450	36,500	1,927
36,500	36,550	1,931
36,550	36,600	1,934
36,600	36,650	1,937
36,650	36,700	1,941
36,700	36,750	

2011 IA1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 42 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
40,050	40,100	2,172
40,100	40,150	2,175
40,150	40,200	2,179
40,200	40,250	2,182
40,250	40,300	2,186
40,300	40,350	2,189
40,350	40,400	2,192
40,400	40,450	2,196
40,450	40,500	2,199
40,500	40,550	2,203
40,550	40,600	2,206
40,600	40,650	2,209
40,650	40,700	2,213
40,700	40,750	2,216
40,750	40,800	2,220
40,800	40,850	2,223
40,850	40,900	2,226
40,900	40,950	2,230
40,950	41,000	2,233
41,000	41,050	2,237
41,050	41,100	2,240
41,100	41,150	2,243
41,150	41,200	2,247
41,200	41,250	2,250
41,250	41,300	2,254
41,300	41,350	2,257
41,350	41,400	2,260
41,400	41,450	2,264
41,450	41,500	2,267
41,500	41,550	2,271
41,550	41,600	2,274
41,600	41,650	2,277
41,650	41,700	2,281
41,700	41,750	2,284
41,750	41,800	2,288
41,800	41,850	2,291
41,850	41,900	2,294
41,900	41,950	2,298
41,950	42,000	2,301
42,000	42,050	2,305
42,050	42,100	2,308
42,100	42,150	2,311
42,150	42,200	2,315
42,200	42,250	2,318
42,250	42,300	2,322
42,300	42,350	2,325
42,350	42,400	2,328
42,400	42,450	2,332
42,450	42,500	2,335
42,500	42,550	2,339
42,550	42,600	2,342
42,600	42,650	2,345
42,650	42,700	2,349
42,700	42,750	2,352
42,750	42,800	2,356
42,800	42,850	2,359
42,850	42,900	2,362
42,900	42,950	2,366
42,950	43,000	2,369
43,000	43,050	2,373
43,050	43,100	2,376
43,100	43,150	2,379
43,150	43,200	2,383
43,200	43,250	2,387
43,250	43,300	2,391
43,300	43,350	2,395
43,350	43,400	2,399
43,400	43,450	2,403
43,450	43,500	2,407
43,500	43,550	2,411
43,550	43,600	2,414
43,600	43,650	2,418
43,650	43,700	2,422
43,700	43,750	2,426
43,750	43,800	2,430
43,800	43,850	2,434

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
43,850	43,900	2,438
43,900	43,950	2,442
43,950	44,000	2,446
44,000	44,050	2,450
44,050	44,100	2,454
44,100	44,150	2,458
44,150	44,200	2,462
44,200	44,250	2,466
44,250	44,300	2,470
44,300	44,350	2,474
44,350	44,400	2,478
44,400	44,450	2,482
44,450	44,500	2,486
44,500	44,550	2,490
44,550	44,600	2,494
44,600	44,650	2,498
44,650	44,700	2,502
44,700	44,750	2,506
44,750	44,800	2,510
44,800	44,850	2,513
44,850	44,900	2,517
44,900	44,950	2,521
44,950	45,000	2,525
45,000	45,050	2,529
45,050	45,100	2,533
45,100	45,150	2,537
45,150	45,200	2,541
45,200	45,250	2,545
45,250	45,300	2,549
45,300	45,350	2,553
45,350	45,400	2,557
45,400	45,450	2,561
45,450	45,500	2,565
45,500	45,550	2,569
45,550	45,600	2,573
45,600	45,650	2,577
45,650	45,700	2,581
45,700	45,750	2,585
45,750	45,800	2,589
45,800	45,850	2,593
45,850	45,900	2,597
45,900	45,950	2,601
45,950	46,000	2,605
46,000	46,050	2,609
46,050	46,100	2,612
46,100	46,150	2,616
46,150	46,200	2,620
46,200	46,250	2,624
46,250	46,300	2,628
46,300	46,350	2,632
46,350	46,400	2,636
46,400	46,450	2,640
46,450	46,500	2,644
46,500	46,550	2,648
46,550	46,600	2,652
46,600	46,650	2,656
46,650	46,700	2,660
46,700	46,750	2,664
46,750	46,800	2,668
46,800	46,850	2,672
46,850	46,900	2,676
46,900	46,950	2,680
46,950	47,000	2,684
47,000	47,050	2,688
47,050	47,100	2,692
47,100	47,150	2,696
47,150	47,200	2,700
47,200	47,250	2,704
47,250	47,300	2,708
47,300	47,350	2,711
47,350	47,400	2,715
47,400	47,450	2,719
47,450	47,500	2,723
47,500	47,550	2,727
47,550	47,600	2,731
47,600	47,650	2,735

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
47,650	47,700	2,739
47,700	47,750	2,743
47,750	47,800	2,747
47,800	47,850	2,751
47,850	47,900	2,755
47,900	47,950	2,759
47,950	48,000	2,763
48,000	48,050	2,767
48,050	48,100	2,771
48,100	48,150	2,775
48,150	48,200	2,779
48,200	48,250	2,783
48,250	48,300	2,787
48,300	48,350	2,791
48,350	48,400	2,795
48,400	48,450	2,799
48,450	48,500	2,803
48,500	48,550	2,807
48,550	48,600	2,810
48,600	48,650	2,814
48,650	48,700	2,818
48,700	48,750	2,822
48,750	48,800	2,826
48,800	48,850	2,830
48,850	48,900	2,834
48,900	48,950	2,838
48,950	49,000	2,842
49,000	49,050	2,846
49,050	49,100	2,850
49,100	49,150	2,854
49,150	49,200	2,858
49,200	49,250	2,862
49,250	49,300	2,866
49,300	49,350	2,870
49,350	49,400	2,874
49,400	49,450	2,878
49,450	49,500	2,882
49,500	49,550	2,886
49,550	49,600	2,890
49,600	49,650	2,894
49,650	49,700	2,898
49,700	49,750	2,902
49,750	49,800	2,906
49,800	49,850	2,909
49,850	49,900	2,913
49,900	49,950	2,917
49,950	50,000	2,921
50,000	50,050	2,925
50,050	50,100	2,929
50,100	50,150	2,933
50,150	50,200	2,937
50,200	50,250	2,941
50,250	50,300	2,945
50,300	50,350	2,949
50,350	50,400	2,953
50,400	50,450	2,957
50,450	50,500	2,961
50,500	50,550	2,965
50,550	50,600	2,969
50,600	50,650	2,973
50,650	50,700	2,977
50,700	50,750	2,981
50,750	50,800	2,985
50,800	50,850	2,989
50,850	50,900	2,993
50,900	50,950	2,997
50,950	51,000	3,001
51,000	51,050	3,005
51,050	51,100	3,008
51,100	51,150	3,012
51,150	51,200	3,016
51,200	51,250	3,020
51,250	51,300	3,024
51,300	51,350	3,028
51,350	51,400	3,032
51,400	51,450	3,036

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
51,450	51,500	3,040
51,500	51,550	3,044
51,550	51,600	3,048
51,600	51,650	3,052
51,650	51,700	3,056
51,700	51,750	3,060
51,750	51,800	3,064
51,800	51,850	3,068
51,850	51,900	3,072
51,900	51,950	3,076
51,950	52,000	3,080
52,000	52,050	3,084
52,050	52,100	3,088
52,100	52,150	3,092
52,150	52,200	3,096
52,200	52,250	3,100
52,250	52,300	3,104
52,300	52,350	3,107
52,350	52,400	3,111
52,400	52,450	3,115
52,450	52,500	3,119
52,500	52,550	3,123
52,550	52,600	3,127
52,600	52,650	3,131
52,650	52,700	3,135
52,700	52,750	3,139
52,750	52,800	3,143
52,800	52,850	3,147
52,850	52,900	3,151
52,900	52,950	3,155
52,950	53,000	3,159
53,000	53,050	3,163
53,050	53,100	3,167
53,100	53,150	3,171
53,150	53,200	3,175
53,200	53,250	3,179
53,250	53,300	3,183
53,300	53,350	3,187
53,350	53,400	3,191
53,400	53,450	3,195
53,450	53,500	3,199
53,500	53,550	3,203
53,550	53,600	3,206
53,600	53,650	3,210
53,650	53,700	3,214
53,700	53,750	3,218
53,750	53,800	3,222
53,800	53,850	3,226
53,850	53,900	3,230
53,900	53,950	3,234
53,950	54,000	3,238
54,000	54,050	3,242
54,050	54,100	3,246
54,100	54,150	3,250
54,150	54,200	3,254
54,200	54,250	3,258
54,250	54,300	3,262
54,300	54,350	3,266
54,350	54,400	3,270
54,400	54,450	3,274
54,450	54,500	3,278
54,500	54,550	3,282
54,550	54,600	3,286
54,600	54,650	3,290
54,650	54,700	3,294
54,700	54,750	3,298
54,750	54,800	3,302
54,800	54,850	3,305
54,850	54,900	3,309
54,900	54,950	3,313
54,950	55,000	3,317
55,000	55,050	3,321
55,050	55,100	3,325
55,100	55,150	3,329
55,150	55,200	3,333
55,200	55,250	3,337

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
55,250	55,300	3,341
55,300	55,350	3,345
55,350	55,400	3,349
55,400	55,450	3,353
55,450	55,500	3,357
55,500	55,550	3,361
55,550	55,600	3,365
55,600	55,650	3,369

2011 IA1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 42 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
59,050	59,100	3,642
59,100	59,150	3,646
59,150	59,200	3,650
59,200	59,250	3,654
59,250	59,300	3,658
59,300	59,350	3,662
59,350	59,400	3,666
59,400	59,450	3,670
59,450	59,500	3,674
59,500	59,550	3,678
59,550	59,600	3,682
59,600	59,650	3,686
59,650	59,700	3,690
59,700	59,750	3,694
59,750	59,800	3,698
59,800	59,850	3,701
59,850	59,900	3,705
59,900	59,950	3,709
59,950	60,000	3,713
60,000	60,050	3,717
60,050	60,100	3,721
60,100	60,150	3,725
60,150	60,200	3,729
60,200	60,250	3,733
60,250	60,300	3,737
60,300	60,350	3,741
60,350	60,400	3,745
60,400	60,450	3,749
60,450	60,500	3,753
60,500	60,550	3,757
60,550	60,600	3,761
60,600	60,650	3,765
60,650	60,700	3,769
60,700	60,750	3,773
60,750	60,800	3,777
60,800	60,850	3,781
60,850	60,900	3,785
60,900	60,950	3,789
60,950	61,000	3,793
61,000	61,050	3,797
61,050	61,100	3,800
61,100	61,150	3,804
61,150	61,200	3,808
61,200	61,250	3,812
61,250	61,300	3,816
61,300	61,350	3,820
61,350	61,400	3,824
61,400	61,450	3,828
61,450	61,500	3,832
61,500	61,550	3,836
61,550	61,600	3,840
61,600	61,650	3,844
61,650	61,700	3,848
61,700	61,750	3,852
61,750	61,800	3,856
61,800	61,850	3,860
61,850	61,900	3,864
61,900	61,950	3,868
61,950	62,000	3,872
62,000	62,050	3,876
62,050	62,100	3,880
62,100	62,150	3,884
62,150	62,200	3,888
62,200	62,250	3,892
62,250	62,300	3,896
62,300	62,350	3,899
62,350	62,400	3,903
62,400	62,450	3,907
62,450	62,500	3,911
62,500	62,550	3,915
62,550	62,600	3,919
62,600	62,650	3,923
62,650	62,700	3,927
62,700	62,750	3,931
62,750	62,800	3,935
62,800	62,850	3,939

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
62,850	62,900	3,943
62,900	62,950	3,947
62,950	63,000	3,951
63,000	63,050	3,955
63,050	63,100	3,959
63,100	63,150	3,963
63,150	63,200	3,967
63,200	63,250	3,971
63,250	63,300	3,975
63,300	63,350	3,979
63,350	63,400	3,983
63,400	63,450	3,987
63,450	63,500	3,991
63,500	63,550	3,995
63,550	63,600	3,999
63,600	63,650	4,002
63,650	63,700	4,006
63,700	63,750	4,010
63,750	63,800	4,014
63,800	63,850	4,018
63,850	63,900	4,022
63,900	63,950	4,026
63,950	64,000	4,030
64,000	64,050	4,034
64,050	64,100	4,038
64,100	64,150	4,042
64,150	64,200	4,046
64,200	64,250	4,050
64,250	64,300	4,054
64,300	64,350	4,058
64,350	64,400	4,062
64,400	64,450	4,066
64,450	64,500	4,070
64,500	64,550	4,074
64,550	64,600	4,078
64,600	64,650	4,082
64,650	64,700	4,086
64,700	64,750	4,090
64,750	64,800	4,094
64,800	64,850	4,098
64,850	64,900	4,103
64,900	64,950	4,107
64,950	65,000	4,112
65,000	65,050	4,116
65,050	65,100	4,121
65,100	65,150	4,125
65,150	65,200	4,130
65,200	65,250	4,134
65,250	65,300	4,139
65,300	65,350	4,143
65,350	65,400	4,148
65,400	65,450	4,152
65,450	65,500	4,157
65,500	65,550	4,161
65,550	65,600	4,166
65,600	65,650	4,170
65,650	65,700	4,175
65,700	65,750	4,179
65,750	65,800	4,184
65,800	65,850	4,188
65,850	65,900	4,193
65,900	65,950	4,197
65,950	66,000	4,202
66,000	66,050	4,206
66,050	66,100	4,210
66,100	66,150	4,215
66,150	66,200	4,219
66,200	66,250	4,224
66,250	66,300	4,228
66,300	66,350	4,233
66,350	66,400	4,237
66,400	66,450	4,242
66,450	66,500	4,246
66,500	66,550	4,251
66,550	66,600	4,255
66,600	66,650	4,260

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
66,650	66,700	4,264
66,700	66,750	4,269
66,750	66,800	4,273
66,800	66,850	4,278
66,850	66,900	4,282
66,900	66,950	4,287
66,950	67,000	4,291
67,000	67,050	4,296
67,050	67,100	4,300
67,100	67,150	4,305
67,150	67,200	4,309
67,200	67,250	4,314
67,250	67,300	4,318
67,300	67,350	4,323
67,350	67,400	4,327
67,400	67,450	4,332
67,450	67,500	4,336
67,500	67,550	4,341
67,550	67,600	4,345
67,600	67,650	4,350
67,650	67,700	4,354
67,700	67,750	4,359
67,750	67,800	4,363
67,800	67,850	4,368
67,850	67,900	4,372
67,900	67,950	4,377
67,950	68,000	4,381
68,000	68,050	4,386
68,050	68,100	4,390
68,100	68,150	4,395
68,150	68,200	4,399
68,200	68,250	4,404
68,250	68,300	4,408
68,300	68,350	4,413
68,350	68,400	4,417
68,400	68,450	4,422
68,450	68,500	4,426
68,500	68,550	4,430
68,550	68,600	4,435
68,600	68,650	4,439
68,650	68,700	4,444
68,700	68,750	4,448
68,750	68,800	4,453
68,800	68,850	4,457
68,850	68,900	4,462
68,900	68,950	4,466
68,950	69,000	4,471
69,000	69,050	4,475
69,050	69,100	4,480
69,100	69,150	4,484
69,150	69,200	4,489
69,200	69,250	4,493
69,250	69,300	4,498
69,300	69,350	4,502
69,350	69,400	4,507
69,400	69,450	4,511
69,450	69,500	4,516
69,500	69,550	4,520
69,550	69,600	4,525
69,600	69,650	4,529
69,650	69,700	4,534
69,700	69,750	4,538
69,750	69,800	4,543
69,800	69,850	4,547
69,850	69,900	4,552
69,900	69,950	4,556
69,950	70,000	4,561
70,000	70,050	4,565
70,050	70,100	4,570
70,100	70,150	4,574
70,150	70,200	4,579
70,200	70,250	4,583
70,250	70,300	4,588
70,300	70,350	4,592
70,350	70,400	4,597
70,400	70,450	4,601

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
70,450	70,500	4,606
70,500	70,550	4,610
70,550	70,600	4,615
70,600	70,650	4,619
70,650	70,700	4,624
70,700	70,750	4,628
70,750	70,800	4,633
70,800	70,850	4,637
70,850	70,900	4,642
70,900	70,950	4,646
70,950	71,000	4,651
71,000	71,050	4,655
71,050	71,100	4,659
71,100	71,150	4,664
71,150	71,200	4,668
71,200	71,250	4,673
71,250	71,300	4,677
71,300	71,350	4,682
71,350	71,400	4,686
71,400	71,450	4,691
71,450	71,500	4,695
71,500	71,550	4,700
71,550	71,600	4,704
71,600	71,650	4,709
71,650	71,700	4,713
71,700	71,750	4,718
71,750	71,800	4,722
71,800	71,850	4,727
71,850	71,900	4,731
71,900	71,950	4,736
71,950	72,000	4,740
72,000	72,050	4,745
72,050	72,100	4,749
72,100	72,150	4,754
72,150	72,200	4,758
72,200	72,250	4,763
72,250	72,300	4,767
72,300	72,350	4,772
72,350	72,400	4,776
72,400	72,450	4,781
72,450	72,500	4,785
72,500	72,550	4,790
72,550	72,600	4,794
72,600	72,650	4,799
72,650	72,700	4,803
72,700	72,750	4,808
72,750	72,800	4,812
72,800	72,850	4,817
72,850	72,900	4,821
72,900	72,950	4,826
72,950	73,000	4,830
73,000	73,050	4,835
73,050	73,100	4,839
73,100	73,150	4,844
73,150	73,200	4,848
73,200	73,250	4,853
73,250	73,300	4,857
73,300	73,350	4,862
73,350	73,400	4,866
73,400	73,450	4,871
73,450	73,500	4,875
73,500	73,550	4,879
73,550	73,600	4,884
73,600	73,650	4,888
73,650	73,700	4,893
73,700	73,750	4,897
73,750	73,800	4,902
73,800	73,850	4,906
73,850	73,900	4,911
73,900	73,950	4,915
73,950	74,000	4,920
74,000	74,050	4,924
74,050	74,100	4,929
74,100	74,150	4,933
74,150	74,200	4,938
74,200	74,250	4,942

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
74,250	74,300	4,947
74,300	74,350	4,951
74,350	74,400	4,956
74,400	74,450	4,960
74,450	74,500	4,965
74,500	74,550	4,969
74,550	74,600	4,974
74,600	74,650	4,978

2011 IA1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 42 on form IA 1040. Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:		
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
78,050	78,100	5,288	81,850	81,900	5,629	85,650	85,700	5,971	89,450	89,500	6,312	93,250	93,300	6,653
78,100	78,150	5,293	81,900	81,950	5,634	85,700	85,750	5,975	89,500	89,550	6,316	93,300	93,350	6,658
78,150	78,200	5,297	81,950	82,000	5,638	85,750	85,800	5,980	89,550	89,600	6,321	93,350	93,400	6,662
78,200	78,250	5,302	82,000	82,050	5,643	85,800	85,850	5,984	89,600	89,650	6,325	93,400	93,450	6,667
78,250	78,300	5,306	82,050	82,100	5,647	85,850	85,900	5,989	89,650	89,700	6,330	93,450	93,500	6,671
78,300	78,350	5,311	82,100	82,150	5,652	85,900	85,950	5,993	89,700	89,750	6,334	93,500	93,550	6,675
78,350	78,400	5,315	82,150	82,200	5,656	85,950	86,000	5,998	89,750	89,800	6,339	93,550	93,600	6,680
78,400	78,450	5,320	82,200	82,250	5,661	86,000	86,050	6,002	89,800	89,850	6,343	93,600	93,650	6,684
78,450	78,500	5,324	82,250	82,300	5,665	86,050	86,100	6,006	89,850	89,900	6,348	93,650	93,700	6,689
78,500	78,550	5,328	82,300	82,350	5,670	86,100	86,150	6,011	89,900	89,950	6,352	93,700	93,750	6,693
78,550	78,600	5,333	82,350	82,400	5,674	86,150	86,200	6,015	89,950	90,000	6,357	93,750	93,800	6,698
78,600	78,650	5,337	82,400	82,450	5,679	86,200	86,250	6,020	90,000	90,050	6,361	93,800	93,850	6,702
78,650	78,700	5,342	82,450	82,500	5,683	86,250	86,300	6,024	90,050	90,100	6,366	93,850	93,900	6,707
78,700	78,750	5,346	82,500	82,550	5,688	86,300	86,350	6,029	90,100	90,150	6,370	93,900	93,950	6,711
78,750	78,800	5,351	82,550	82,600	5,692	86,350	86,400	6,033	90,150	90,200	6,375	93,950	94,000	6,716
78,800	78,850	5,355	82,600	82,650	5,697	86,400	86,450	6,038	90,200	90,250	6,379	94,000	94,050	6,720
78,850	78,900	5,360	82,650	82,700	5,701	86,450	86,500	6,042	90,250	90,300	6,384	94,050	94,100	6,725
78,900	78,950	5,364	82,700	82,750	5,706	86,500	86,550	6,047	90,300	90,350	6,388	94,100	94,150	6,729
78,950	79,000	5,369	82,750	82,800	5,710	86,550	86,600	6,051	90,350	90,400	6,393	94,150	94,200	6,734
79,000	79,050	5,373	82,800	82,850	5,715	86,600	86,650	6,056	90,400	90,450	6,397	94,200	94,250	6,738
79,050	79,100	5,378	82,850	82,900	5,719	86,650	86,700	6,060	90,450	90,500	6,402	94,250	94,300	6,743
79,100	79,150	5,382	82,900	82,950	5,724	86,700	86,750	6,065	90,500	90,550	6,406	94,300	94,350	6,747
79,150	79,200	5,387	82,950	83,000	5,728	86,750	86,800	6,069	90,550	90,600	6,411	94,350	94,400	6,752
79,200	79,250	5,391	83,000	83,050	5,733	86,800	86,850	6,074	90,600	90,650	6,415	94,400	94,450	6,756
79,250	79,300	5,396	83,050	83,100	5,737	86,850	86,900	6,078	90,650	90,700	6,420	94,450	94,500	6,761
79,300	79,350	5,400	83,100	83,150	5,742	86,900	86,950	6,083	90,700	90,750	6,424	94,500	94,550	6,765
79,350	79,400	5,405	83,150	83,200	5,746	86,950	87,000	6,087	90,750	90,800	6,429	94,550	94,600	6,770
79,400	79,450	5,409	83,200	83,250	5,751	87,000	87,050	6,092	90,800	90,850	6,433	94,600	94,650	6,774
79,450	79,500	5,414	83,250	83,300	5,755	87,050	87,100	6,096	90,850	90,900	6,438	94,650	94,700	6,779
79,500	79,550	5,418	83,300	83,350	5,760	87,100	87,150	6,101	90,900	90,950	6,442	94,700	94,750	6,783
79,550	79,600	5,423	83,350	83,400	5,764	87,150	87,200	6,105	90,950	91,000	6,447	94,750	94,800	6,788
79,600	79,650	5,427	83,400	83,450	5,769	87,200	87,250	6,110	91,000	91,050	6,451	94,800	94,850	6,792
79,650	79,700	5,432	83,450	83,500	5,773	87,250	87,300	6,114	91,050	91,100	6,455	94,850	94,900	6,797
79,700	79,750	5,436	83,500	83,550	5,777	87,300	87,350	6,119	91,100	91,150	6,460	94,900	94,950	6,801
79,750	79,800	5,441	83,550	83,600	5,782	87,350	87,400	6,123	91,150	91,200	6,464	94,950	95,000	6,806
79,800	79,850	5,445	83,600	83,650	5,786	87,400	87,450	6,128	91,200	91,250	6,469	95,000	95,050	6,810
79,850	79,900	5,450	83,650	83,700	5,791	87,450	87,500	6,132	91,250	91,300	6,473	95,050	95,100	6,815
79,900	79,950	5,454	83,700	83,750	5,795	87,500	87,550	6,137	91,300	91,350	6,478	95,100	95,150	6,819
79,950	80,000	5,459	83,750	83,800	5,800	87,550	87,600	6,141	91,350	91,400	6,482	95,150	95,200	6,824
80,000	80,050	5,463	83,800	83,850	5,804	87,600	87,650	6,146	91,400	91,450	6,487	95,200	95,250	6,828
80,050	80,100	5,468	83,850	83,900	5,809	87,650	87,700	6,150	91,450	91,500	6,491	95,250	95,300	6,833
80,100	80,150	5,472	83,900	83,950	5,813	87,700	87,750	6,155	91,500	91,550	6,496	95,300	95,350	6,837
80,150	80,200	5,477	83,950	84,000	5,818	87,750	87,800	6,159	91,550	91,600	6,500	95,350	95,400	6,842
80,200	80,250	5,481	84,000	84,050	5,822	87,800	87,850	6,164	91,600	91,650	6,505	95,400	95,450	6,846
80,250	80,300	5,486	84,050	84,100	5,827	87,850	87,900	6,168	91,650	91,700	6,509	TAXABLE INCOME OVER \$95,450		
80,300	80,350	5,490	84,100	84,150	5,831	87,900	87,950	6,173	91,700	91,750	6,514	If line 42 exceeds \$95,450, multiply the excess over \$95,425 by 8.98% (.0898) and add it to \$6,846.00. Enter the total on line 43 of the IA 1040. Round your total.		
80,350	80,400	5,495	84,150	84,200	5,836	87,950	88,000	6,177	91,750	91,800	6,518	EXAMPLE		
80,400	80,450	5,499	84,200	84,250	5,840	88,000	88,050	6,182	91,800	91,850	6,523	If line 42 of IA 1040 = \$110,000		
80,450	80,500	5,504	84,250	84,300	5,845	88,050	88,100	6,186	91,850	91,900	6,527	STEP 1		
80,500	80,550	5,508	84,300	84,350	5,849	88,100	88,150	6,191	91,900	91,950	6,532	\$110,000 - \$95,425 = \$14,575		
80,550	80,600	5,513	84,350	84,400	5,854	88,150	88,200	6,195	91,950	92,000	6,536	STEP 2		
80,600	80,650	5,517	84,400	84,450	5,858	88,200	88,250	6,200	92,000	92,050	6,541	\$14,575 x 8.98% = \$1,308.84		
80,650	80,700	5,522	84,450	84,500	5,863	88,250	88,300	6,204	92,050	92,100	6,545	STEP 3		
80,700	80,750	5,526	84,500	84,550	5,867	88,300	88,350	6,209	92,100	92,150	6,550	\$1,308.84 + \$6,846.00 = \$8,154.84 (round to \$8,155)		
80,750	80,800	5,531	84,550	84,600	5,872	88,350	88,400	6,213	92,150	92,200	6,554	Enter \$8,155 on line 43 of the IA 1040.		
80,800	80,850	5,535	84,600	84,650	5,876	88,400	88,450	6,218	92,200	92,250	6,559			
80,850	80,900	5,540	84,650	84,700	5,881	88,450	88,500	6,222	92,250	92,300	6,563			
80,900	80,950	5,544	84,700	84,750	5,885	88,500	88,550	6,226	92,300	92,350	6,568			
80,950	81,000	5,549	84,750	84,800	5,890	88,550	88,600	6,231	92,350	92,400	6,572			
81,000	81,050	5,553	84,800	84,850	5,894	88,600	88,650	6,235	92,400	92,450	6,577			
81,050	81,100	5,557	84,850	84,900	5,899	88,650	88,700	6,240	92,450	92,500	6,581			
81,100	81,150	5,562	84,900	84,950	5,903	88,700	88,750	6,244	92,500	92,550	6,586			
81,150	81,200	5,566	84,950	85,000	5,908	88,750	88,800	6,249	92,550	92,600	6,590			
81,200	81,250	5,571	85,000	85,050	5,912	88,800	88,850	6,253	92,600	92,650	6,595			
81,250	81,300	5,575	85,050	85,100	5,917	88,850	88,900	6,258	92,650	92,700	6,599			
81,300	81,350	5,580	85,100	85,150	5,921	88,900	88,950	6,262	92,700	92,750	6,604			
81,350	81,400	5,584	85,150	85,200	5,926	88,950	89,000	6,267	92,750	92,800	6,608			
81,400	81,450	5,589	85,200	85,250	5,930	89,000	89,050	6,271	92,800	92,850	6,613			
81,450	81,500	5,593	85,250	85,300	5,935	89,050	89,100	6,276	92,850	92,900	6,617			
81,500	81,550	5,598	85,300	85,350	5,939	89,100	89,150	6,280	92,900	92,950	6,622			
81,550	81,600	5,602	85,350	85,400	5,944	89,150	89,200	6,285	92,950	93,000	6,626			
81,600	81,650	5,607	85,400	85,450	5,948	89,200	89,250	6,289	93,000	93,050	6,631			
81,650	81,700	5,611	85,450	85,500	5,953	89,250	89,300	6,294	93,050	93,100	6,635			
81,700	81,750	5,616	85,500	85,550	5,957	89,300	89,350	6,298	93,100	93,150				

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2011

<p>01-ADAIR</p> <p>0018 Adair-Casey 8%</p> <p>0914 CAM 10%</p> <p>2673 Nodaway Valley 8%</p> <p>4978 Orient-Macksburg 15%</p> <p>6264 West Central Valley ... 5%</p> <p>02-ADAMS</p> <p>0914 CAM 10%</p> <p>1431 Corning 5%</p> <p>1503 Creston 2%</p> <p>2718 Griswold 12%</p> <p>3609 Lenox 15%</p> <p>4978 Orient-Macksburg 15%</p> <p>5328 Prescott 0%</p> <p>6651 Vailisca 4%</p> <p>03-ALLAMAKEE</p> <p>0135 Allamakee 8%</p> <p>1638 Decorah 5%</p> <p>1972 Eastern Allamakee ... 10%</p> <p>4419 MFL-Mar-Mac 8%</p> <p>5310 Postville 17%</p> <p>04-APPANOOSE *</p> <p>(see footnote below)</p> <p>0081 Albia 10%</p> <p>1071 Centerville 5%</p> <p>4491 Moravia 1%</p> <p>4518 Moulton-Udell 13%</p> <p>5895 Seymour 11%</p> <p>05-AUDUBON</p> <p>0018 Adair-Casey 8%</p> <p>0387 Atlantic 14%</p> <p>0414 Audubon 8%</p> <p>0914 CAM 10%</p> <p>1413 Coon Rapids-Bayard.. 7%</p> <p>2016 Elk Horn-Kimballton . 13%</p> <p>2151 Exira 9%</p> <p>2754 Guthrie Center 7%</p> <p>3168 IKM-Manning 13%</p> <p>06-BENTON</p> <p>0576 Belle Plaine 10%</p> <p>0609 Benton 7%</p> <p>1062 Center Point-Urbana .. 7%</p> <p>1337 College 0%</p> <p>1935 Union 9%</p> <p>3105 Independence 8%</p> <p>4777 North Linn 8%</p> <p>6660 Vinton-Shellsburg 7%</p> <p>07-BLACK HAWK</p> <p>1044 Cedar Falls 4%</p> <p>1719 Denver 5%</p> <p>1791 Dike-New Hartford 8%</p> <p>1908 Dunkerton 10%</p> <p>1935 Union 9%</p> <p>2502 Gladbrook-Reinbeck .. 8%</p> <p>3042 Hudson 8%</p> <p>3186 Janesville 8%</p> <p>3204 Jesup 0%</p> <p>6660 Vinton-Shellsburg 7%</p> <p>6762 Wapsie Valley 10%</p> <p>6795 Waterloo 0%</p> <p>6840 Waverly-Shell Rock ... 6%</p> <p>08-BOONE</p> <p>0472 Ballard 2%</p> <p>0729 Boone 7%</p> <p>1967 East Greene 10%</p> <p>2466 Gilbert 0%</p> <p>3942 Madrid 6%</p> <p>4779 North Polk 5%</p> <p>4878 Ogden 7%</p> <p>5184 Perry 3%</p> <p>5643 Roland-Story 8%</p> <p>6095 South Hamilton 10%</p> <p>6096 SE Webster-Grand 6%</p> <p>6246 Stratford 9%</p> <p>6561 United 7%</p> <p>7110 Woodward-Granger ... 8%</p> <p>09-BREMER</p> <p>1719 Denver 4%</p> <p>1908 Dunkerton 10%</p> <p>2349 Fredericksburg 5%</p> <p>3186 Janesville 8%</p> <p>4599 Nashua-Plainfield 11%</p> <p>6273 Sumner 9%</p> <p>6471 Tripoli 10%</p> <p>6762 Wapsie Valley 10%</p> <p>6840 Waverly-Shell Rock ... 6%</p> <p>10-BUCHANAN</p> <p>1935 Union 9%</p> <p>1963 East Buchanan 11%</p> <p>3105 Independence 8%</p> <p>3204 Jesup 0%</p> <p>4777 North Linn 8%</p> <p>4869 Oelwein 11%</p> <p>6175 Starmont 0%</p> <p>6660 Vinton-Shellsburg 7%</p> <p>6762 Wapsie Valley 10%</p> <p>6950 West Delaware Co. 4%</p>	<p>11-BUENA VISTA</p> <p>0072 Albert City-Truesdale . 0%</p> <p>0171 Alta 9%</p> <p>0423 Aurelia 9%</p> <p>2376 Galva-Holstein 4%</p> <p>3537 Laurens-Marathon 8%</p> <p>4644 Newell-Fonda 7%</p> <p>5823 Schaller-Crestland 9%</p> <p>6048 Sioux Central 0%</p> <p>6219 Storm Lake 3%</p> <p>12-BUTLER</p> <p>0009 AGWSR 8%</p> <p>0153 North Butler 5%</p> <p>0279 Aplington-</p> <p style="padding-left: 20px;">Parkersburg 7%</p> <p>1215 Clarksville 15%</p> <p>1791 Dike-New Hartford 8%</p> <p>2781 Hampton-Dumont 3%</p> <p>4599 Nashua-Plainfield 11%</p> <p>6840 Waverly-Shell Rock ... 6%</p> <p>13-CALHOUN</p> <p>3411 Southern Cal 0%</p> <p>4023 Manson-NW Webster. 8%</p> <p>4644 Newell-Fonda 7%</p> <p>5301 Pomeroy-Palmer 8%</p> <p>5323 Prairie Valley 10%</p> <p>5625 Rockwell City-Lytton .. 0%</p> <p>14-CARROLL</p> <p>0355 Ar-We-Va 9%</p> <p>0999 Carroll 0%</p> <p>1413 Coon Rapids-Bayard .. 7%</p> <p>2520 Glidden-Ralston 10%</p> <p>3168 IKM-Manning 13%</p> <p>3411 Southern Cal 0%</p> <p>6741 East SAC County 0%</p> <p>15-CASS</p> <p>0387 Atlantic 14%</p> <p>0914 CAM 10%</p> <p>2016 Elk Horn-Kimballton . 13%</p> <p>2151 Exira 9%</p> <p>2718 Griswold 12%</p> <p>6750 Walnut 2%</p> <p>16-CEDAR</p> <p>6003 Bennett 8%</p> <p>1926 Durant 10%</p> <p>3691 North Cedar 10%</p> <p>3744 Lisbon 8%</p> <p>4269 Midland 13%</p> <p>6408 Tipton 10%</p> <p>6930 West Branch 12%</p> <p>6975 West Liberty 16%</p> <p>7038 Wilton 9%</p> <p>17-CERRO GORDO</p> <p>1233 Clear Lake 5%</p> <p>2295 Forest City 9%</p> <p>4131 Mason City 0%</p> <p>4772 Central Springs 7%</p> <p>5697 Rudd-Rockford-</p> <p style="padding-left: 20px;">Marble Rock 0%</p> <p>5922 West Fork 9%</p> <p>6633 Ventura 13%</p> <p>18-CHEROKEE</p> <p>0171 Alta 9%</p> <p>0423 Aurelia 9%</p> <p>1152 Cherokee 5%</p> <p>1975 River Valley 12%</p> <p>2376 Galva-Holstein 4%</p> <p>3348 Kingsley-Pierson 4%</p> <p>4068 Marcus-Meriden-</p> <p style="padding-left: 20px;">Cleghorn 9%</p> <p>5157 South O'Brien 10%</p> <p>6048 Sioux Central 0%</p> <p>19-CHICKASAW</p> <p>1116 Charles City 9%</p> <p>2349 Fredericksburg 5%</p> <p>3029 Howard-Winneshiek . 12%</p> <p>4599 Nashua-Plainfield 11%</p> <p>4662 New Hampton 10%</p> <p>6273 Sumner 9%</p> <p>6471 Tripoli 10%</p> <p>6509 Turkey Valley 0%</p> <p>20-CLARKE</p> <p>1211 Clarke 5%</p> <p>1970 East Union 14%</p> <p>3119 Interstate 35 0%</p> <p>4505 Mormon Trail 13%</p> <p>4572 Murray 15%</p>	<p>21-CLAY</p> <p>1218 Clay Central-Everly ... 5%</p> <p>2556 Graettinger-Terrill 8%</p> <p>2862 Hartley-Melvin-</p> <p style="padding-left: 20px;">Sanborn 8%</p> <p>3537 Laurens-Marathon 8%</p> <p>4890 Okobojo 2%</p> <p>5157 South O'Brien 10%</p> <p>5724 Ruthven-Ayrshire 13%</p> <p>6048 Sioux Central 0%</p> <p>6102 Spencer 5%</p> <p>22-CLAYTON</p> <p>1080 Central Clayton 8%</p> <p>1989 Edgewood-Colesburg 8%</p> <p>2763 Clayton Ridge 5%</p> <p>4419 MFL-Mar-Mac 8%</p> <p>5310 Postville 17%</p> <p>6175 Starmont 0%</p> <p>6591 Valley 6%</p> <p>6961 Western Dubuque Co. 6%</p> <p>23-CLINTON</p> <p>0918 Calamus/Wheatland ... 7%</p> <p>0936 Camanche 0%</p> <p>1082 Central Clinton 8%</p> <p>1278 Clinton 9%</p> <p>1675 Delwood 10%</p> <p>1965 East Central 0%</p> <p>4041 Maquoketa 9%</p> <p>4269 Midland 13%</p> <p>4773 Northeast 11%</p> <p>5337 Preston 0%</p> <p>24-CRAWFORD</p> <p>0355 Ar-We-Va 9%</p> <p>0504 Battle Creek-</p> <p style="padding-left: 20px;">Ida Grove 6%</p> <p>1134 Charter Oak-Ute 10%</p> <p>1701 Denison 9%</p> <p>1917 Boyer Valley 11%</p> <p>3168 IKM-Manning 13%</p> <p>4033 Maple Valley 5%</p> <p>4860 Odebolt-Arthur 6%</p> <p>5832 Schleswig 6%</p> <p>6741 East Sac County 0%</p> <p>25-DALLAS</p> <p>0027 Adel-DeSoto-Minburn 0%</p> <p>1576 Dallas Center-Grimes 0%</p> <p>1953 Earlham 0%</p> <p>3942 Madrid 6%</p> <p>5121 Panorama 8%</p> <p>5184 Perry 3%</p> <p>6264 West Central Valley ... 5%</p> <p>6615 Van Meter 5%</p> <p>6822 Waukee 0%</p> <p>6957 West Des Moines 0%</p> <p>7110 Woodward-Granger ... 8%</p> <p>26-DAVIS</p> <p>0657 Eddyville-Blakesburg 10%</p> <p>0977 Cardinal 11%</p> <p>1619 Davis County 0%</p> <p>4491 Moravia 0%</p> <p>4518 Moulton-Udell 12%</p> <p>6592 Van Buren 10%</p> <p>27-DECATUR</p> <p>1093 Central Decatur 10%</p> <p>1211 Clarke 5%</p> <p>3465 Lamoni 12%</p> <p>4505 Mormon Trail 13%</p> <p>4527 Mount Ayr 6%</p> <p>4572 Murray 15%</p> <p>6854 Wayne 8%</p> <p>28-DELAWARE</p> <p>1989 Edgewood-Colesburg 8%</p> <p>4043 Maquoketa Valley 0%</p> <p>4446 Monticello 5%</p> <p>4777 North Linn 8%</p> <p>6175 Starmont 0%</p> <p>6950 West Delaware Co. 4%</p> <p>6961 Western Dubuque Co. 6%</p> <p>29-DES MOINES</p> <p>0882 Burlington 0%</p> <p>1602 Danville 10%</p> <p>2322 Fort Madison 0%</p> <p>4203 Mediapolis 7%</p> <p>4509 Morning Sun 7%</p> <p>4689 New London 9%</p> <p>6759 Wapello 7%</p> <p>6937 West Burlington 0%</p> <p>7047 Winfield-Mt. Union ... 7%</p>	<p>30-DICKINSON</p> <p>1218 Clay Central-Everly ... 5%</p> <p>2124 Estherville-Lincoln</p> <p style="padding-left: 20px;">Central 10%</p> <p>2556 Graettinger-Terrill 8%</p> <p>2846 Harris-Lake Park 0%</p> <p>2862 Hartley-Melvin-</p> <p style="padding-left: 20px;">Sanborn 8%</p> <p>4890 Okobojo 2%</p> <p>6120 Spirit Lake 6%</p> <p>31-DUBUQUE</p> <p>1863 Dubuque 0%</p> <p>4041 Maquoketa 9%</p> <p>4446 Monticello 5%</p> <p>6961 Western Dubuque Co. 6%</p> <p>32-EMMET</p> <p>0333 Armstrong-Ringsted . 15%</p> <p>2124 Estherville-Lincoln</p> <p style="padding-left: 20px;">Central 10%</p> <p>2556 Graettinger-Terrill 8%</p> <p>33-FAYETTE</p> <p>2349 Fredericksburg 5%</p> <p>4774 North Fayette 8%</p> <p>4869 Oelwein 11%</p> <p>5310 Postville 17%</p> <p>6175 Starmont 0%</p> <p>6273 Sumner 9%</p> <p>6509 Turkey Valley 0%</p> <p>6591 Valley 6%</p> <p>6762 Wapsie Valley 10%</p> <p>6943 West Central 10%</p> <p>34-FLOYD</p> <p>1116 Charles City 9%</p> <p>0153 North Butler 5%</p> <p>4599 Nashua-Plainfield 11%</p> <p>4772 Central Springs 7%</p> <p>4995 Osage 6%</p> <p>5697 Rudd-Rockford-</p> <p style="padding-left: 20px;">Marble Rock 0%</p> <p>35-FRANKLIN</p> <p>0009 AGWSR 8%</p> <p>0108 Alden 10%</p> <p>0594 Belmont-Klemme 3%</p> <p>0916 Cal 12%</p> <p>1854 Dows 0%</p> <p>2781 Hampton-Dumont 3%</p> <p>3150 Iowa Falls 8%</p> <p>5922 West Fork 9%</p> <p>36-FREMONT</p> <p>2205 Farragut 10%</p> <p>2369 Fremont-Mills 15%</p> <p>2772 Hamburg 4%</p> <p>5976 Shenandoah 13%</p> <p>6003 Sidney 11%</p> <p>37-GREENE</p> <p>1413 Coon Rapids-Bayard.. 7%</p> <p>1967 East Greene 10%</p> <p>2520 Glidden-Ralston 10%</p> <p>3195 Jefferson-Scranton 7%</p> <p>3411 Southern Cal 0%</p> <p>5121 Panorama 8%</p> <p>5139 Paton-Churdan 5%</p> <p>5184 Perry 3%</p> <p>5323 Prairie Valley 10%</p> <p>6096 SE Webster-Grand 6%</p> <p>38-GRUNDY</p> <p>0009 AGWSR 8%</p> <p>0279 Aplington-</p> <p style="padding-left: 20px;">Parkersburg 7%</p> <p>0540 BCLUW 10%</p> <p>1791 Dike-New Hartford 8%</p> <p>2007 Eldora-</p> <p style="padding-left: 20px;">New Providence 10%</p> <p>2502 Gladbrook-Reinbeck .. 8%</p> <p>2727 Grundy Center 7%</p> <p>39-GUTHRIE</p> <p>0018 Adair-Casey 8%</p> <p>0414 Audubon 8%</p> <p>1413 Coon Rapids-Bayard.. 7%</p> <p>2151 Exira 9%</p> <p>2754 Guthrie Center 7%</p> <p>5121 Panorama 8%</p> <p>6264 West Central Valley ... 5%</p> <p>40-HAMILTON</p> <p>3033 Hubbard-Radcliffe 0%</p> <p>4775 Northeast Hamilton . 15%</p> <p>5643 Roland-Story 8%</p> <p>6095 South Hamilton 10%</p> <p>6246 Stratford 9%</p> <p>6867 Webster City 5%</p>	<p>41-HANCOCK</p> <p>0594 Belmont-Klemme 3%</p> <p>0819 West Hancock 11%</p> <p>1206 Clarion-Goldfield 8%</p> <p>1449 Corwith-Wesley 20%</p> <p>2295 Forest City 9%</p> <p>2403 Garner-Hayfield 11%</p> <p>5922 West Fork 9%</p> <p>6417 Titonka 10%</p> <p>6633 Ventura 13%</p> <p>7083 Woden-Crystal Lake 12%</p> <p>42-HARDIN</p> <p>0009 AGWSR 8%</p> <p>0108 Alden 10%</p> <p>0540 BCLUW 10%</p> <p>1359 Colo-Nesco 8%</p> <p>2007 Eldora-</p> <p style="padding-left: 20px;">New Providence 10%</p> <p>3033 Hubbard-Radcliffe 0%</p> <p>3150 Iowa Falls 8%</p> <p>5643 Roland-Story 8%</p> <p>43-HARRISON</p> <p>0441 A-H-S-T 10%</p> <p>1917 Boyer Valley 11%</p> <p>2826 Harlan 8%</p> <p>3798 Logan-Magnolia 7%</p> <p>4356 Missouri Valley 7%</p> <p>6460 Tri-Center 8%</p> <p>6969 West Harrison 11%</p> <p>6987 West Monona 6%</p> <p>7092 Woodbine 16%</p> <p>44-HENRY</p> <p>1602 Danville 10%</p> <p>2169 Fairfield 4%</p> <p>2322 Fort Madison 0%</p> <p>2834 Harmony 13%</p> <p>4536 Mount Pleasant 5%</p> <p>4689 New London 9%</p> <p>6700 Waco 0%</p> <p>7047 Winfield-Mt. Union ... 7%</p> <p>45-HOWARD</p> <p>3029 Howard-Winneshiek . 12%</p> <p>4662 New Hampton 10%</p> <p>5508 Riceville 11%</p> <p>6509 Turkey Valley 0%</p> <p>46-HUMBOLDT</p> <p>1206 Clarion-Goldfield 8%</p> <p>1944 Eagle Grove 7%</p> <p>2493 Gilmore City-</p> <p style="padding-left: 20px;">Bradgate 10%</p> <p>3060 Humboldt 7%</p> <p>3897 Lu Verne 15%</p> <p>6516 Twin Rivers 20%</p> <p>6921 West Bend-Mallard ... 0%</p> <p>47-IDA</p> <p>0504 Battle Creek-</p> <p style="padding-left: 20px;">Ida Grove 6%</p> <p>1701 Denison 9%</p> <p>1975 River Valley 12%</p> <p>2376 Galva-Holstein 4%</p> <p>4033 Maple Valley 5%</p> <p>4860 Odebolt-Arthur 6%</p> <p>5823 Schaller-Crestland 9%</p> <p>5832 Schleswig 6%</p> <p>48-IOWA</p> <p>0576 Belle Plaine 10%</p> <p>0609 Benton 7%</p> <p>1221 Clear Creek-Amana . 10%</p> <p>2097 English Valleys 19%</p> <p>2766 HLW 8%</p> <p>3154 Iowa Valley 15%</p> <p>4271 Mid-Prairie 10%</p> <p>6462 Tri-County 16%</p> <p>7029 Williamsburg 8%</p> <p>49-JACKSON</p> <p>0243 Andrew 13%</p> <p>0585 Bellevue 4%</p> <p>1675 Delwood 10%</p> <p>1863 Dubuque 0%</p> <p>1965 East Central 0%</p> <p>4041 Maquoketa 9%</p> <p>4269 Midland 13%</p> <p>5337 Preston 0%</p> <p>6961 Western Dubuque Co. 6%</p> <p>50-JASPER</p> <p>0513 Baxter 11%</p> <p>0720 Bondurant-Farrar 3%</p> <p>1332 Colfax-Mingo 9%</p> <p>1350 Collins-Maxwell 5%</p> <p>2709 Grinnell-Newburg 8%</p> <p>3582 East Marshall 11%</p> <p>3906 Lynnville-Sully 8%</p> <p>4725 Newton 3%</p> <p>5166 Pella 5%</p> <p>5319 PCM 5%</p> <p>6101 Southeast Polk 5%</p>
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* Rates for residents of Appanoose County include a 1 percent local option surtax for Emergency Medical Services.

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2011

51-JEFFERSON 0977 Cardinal 11% 2169 Fairfield 4% 4536 Mount Pleasant 5% 5163 Pekin 8% 6700 Waco 0% 6768 Washington 9% 52-JOHNSON 1221 Clear Creek-Amana . 10% 1337 College 0% 2977 Highland 9% 3141 Iowa City 5% 3744 Lisbon 8% 3816 Lone Tree 9% 4271 Mid-Prairie 10% 4554 Mount Vernon 6% 6093 Solon 6% 6930 West Branch 12% 6975 West Liberty 16% 7029 Williamsburg 8% 53-JONES 0234 Anamosa 7% 3691 North Cedar 10% 3744 Lisbon 8% 4269 Midland 13% 4446 Monticello 5% 4554 Mount Vernon 6% 4905 Olin 10% 6961 Western Dubuque Co. 6% 54-KEOKUK 2097 English Valleys 19% 2367 Fremont 12% 3330 Keota 10% 5163 Pekin 8% 6012 Sigourney 6% 6462 Tri-County 16% 55-KOSSUTH 0126 Algona 8% 0333 Armstrong-Ringsted . 15% 0873 North Iowa 9% 1449 Corwith-Wesley 20% 3897 Lu Verne 15% 4778 North Kossuth 15% 5868 Central 17% 6417 Titonka 10% 6516 Twin Rivers 20% 6921 West Bend-Mallard 0% 56-LEE 1079 Central Lee 10% 2322 Fort Madison 0% 2834 Harmony 13% 3312 Keokuk 0% 4536 Mount Pleasant 5% 57-LINN 0099 Alburnett 0% 0234 Anamosa 7% 1053 Cedar Rapids 5% 1062 Center Point-Urbana . 7% 1089 Central City 0% 1337 College 0% 3715 Linn-Mar 0% 3744 Lisbon 8% 4086 Marion 4% 4446 Monticello 5% 4554 Mount Vernon 6% 4777 North Linn 8% 6093 Solon 6% 6138 Springville 5% 58-LOUISA 1368 Columbus 15% 2977 Highland 9% 3816 Lone Tree 9% 3841 Louisa-Muscatine 10% 4203 Mediapolis 7% 4509 Morning Sun 7% 6700 Waco 0% 6759 Wapello 7% 7047 Winfield-Mt. Union 7% 59-LUCAS 1107 Chariton 15% 1211 Clarke 5% 4505 Mormon Trail 13% 6094 Southeast Warren 10% 6854 Wayne 8% 60-LYON 0747 Boyden-Hull 9% 1095 Central Lyon 9% 2457 George-Little Rock ... 19% 5607 Rock Valley 0% 5949 Sheldon 8% 6983 West Lyon 10%	61-MADISON 0027 Adel-DeSoto-Minburn 0% 1953 Earlham 0% 1970 East Union 14% 2673 Nodaway Valley 8% 3119 Interstate 35 0% 4122 Martensdale- St. Marys 9% 4978 Orient-Macksburg 15% 6615 Van Meter 5% 7056 Winterset 4% 62-MAHASKA 6657 Eddyville-Blakesburg 10% 2367 Fremont 12% 3906 Lynnville-Sully 8% 4776 North Mahaska 0% 5013 Oskaloosa 1% 5166 Pella 5% 6462 Tri-County 16% 6512 Twin Cedars 6% 63-MARION 1107 Chariton 15% 3375 Knoxville 6% 4212 Melcher-Dallas 11% 5166 Pella 5% 5256 Pleasantville 10% 5319 PCM 5% 6101 Southeast Polk 5% 6512 Twin Cedars 6% 64-MARSHALL 0513 Baxter 11% 0540 BCLUW 10% 1350 Collins-Maxwell 5% 1359 Colo-Nesco 8% 2007 Eldora- New Providence 10% 2502 Gladbrook-Reinbeck .. 8% 2682 GMG 13% 3582 East Marshall 11% 4104 Marshalltown 0% 6985 West Marshall 9% 65-MILLS 2369 Fremont-Mills 15% 2511 Glenwood 7% 3645 Lewis Central 6% 3978 East Mills 8% 5976 Shenandoah 13% 6453 Treynor 5% 66-MITCHELL 4995 Osage 6% 4772 Central Springs 7% 5508 Riceville 11% 5697 Rudd-Rockford- Marble Rock 0% 5751 St. Ansgar 7% 67-MONONA 1134 Charter Oak-Ute 10% 1917 Boyer Valley 11% 4033 Maple Valley 5% 6969 West Harrison 11% 6987 West Monona 6% 6992 Westwood 6% 7002 Whiting 9% 7092 Woodbine 16% 68-MONROE 0081 Albia 9% 0657 Eddyville-Blakesburg 10% 4491 Moravia 0% 69-MONTGOMERY 2113 Essex 10% 2718 Griswold 12% 3978 East Mills 8% 5463 Red Oak 19% 5976 Shenandoah 13% 6165 Stanton 10% 6651 Villisca 4% 70-MUSCATINE 1368 Columbus 15% 1611 Davenport 0% 1926 Durant 10% 3841 Louisa-Muscatine 10% 4581 Muscatine 0% 6975 West Liberty 16% 7038 Wilton 9% 71-O'BRIEN 1218 Clay Central-Everly ... 5% 2862 Hartley-Melvin- Sanborn 8% 4149 MOC-Floyd Valley 7% 5157 South O'Brien 10% 5949 Sheldon 8% 6048 Sioux Central 0%	72-OSCEOLA 2457 George-Little Rock ... 19% 2846 Harris-Lake Park 0% 2862 Hartley-Melvin- Sanborn 8% 5949 Sheldon 8% 5994 Sibley-Ocheyedan 7% 73-PAGE 0549 Bedford 10% 1197 Clarinda 5% 2113 Essex 10% 5463 Red Oak 19% 3537 Shenandoah 13% 6097 South Page 14% 6165 Stanton 10% 6651 Villisca 4% 74-PALO ALTO 0333 Armstrong-Ringsted . 15% 2088 Emmetsburg 12% 2556 Graettinger-Terril 8% 3537 Laurens-Marathon 8% 5283 Pocahontas Area 8% 5724 Ruthven-Ayrshire 13% 5868 Sentral 17% 6921 West Bend-Mallard 0% 75-PLYMOUTH 0063 Akron-Westfield 9% 2988 Hinton 7% 3348 Kingsley-Pierson 4% 3555 Lawton-Bronson 4% 3600 Le Mars 0% 4068 Marcus-Meriden- Cleghorn 9% 5486 Remsen-Union 8% 6039 Sioux City 6% 6990 West Sioux 6% 76-POCAHONTAS 0072 Albert City-Truesdale. 0% 2493 Gilmore City- Bragdgate 10% 3537 Laurens-Marathon 8% 4023 Manson-NW Webster . 8% 4644 Newell-Fonda 7% 5283 Pocahontas Area 8% 5301 Pomeroy-Palmer 8% 6921 West Bend-Mallard 0% 77-POLK 0261 Ankeny 0% 0472 Ballard 2% 0720 Bondurant-Farrar 3% 0981 Carlisle 0% 1350 Collins-Maxwell 5% 1576 Dallas Center-Grimes 0% 1737 Des Moines 0% 3231 Johnston 0% 3942 Madrid 6% 4779 North Polk 5% 5319 PCM 5% 5805 Saydel 0% 6101 Southeast Polk 5% 6579 Urbandale 0% 6957 West Des Moines 0% 7110 Woodward-Granger 8% 78-POTTAWATTAMIE 0387 Atlantic 14% 0441 A-H-S-T 10% 1476 Council Bluffs 0% 2511 Glenwood 7% 2718 Griswold 12% 3645 Lewis Central 6% 4356 Missouri Valley 7% 4824 Riverside 9% 5463 Red Oak 19% 6453 Treynor 5% 6460 Tri-Center 8% 6534 Underwood 0% 6750 Walnut 2% 79-POWESHIEK 0576 Belle Plaine 10% 0846 Brooklyn-Guernsey- Malcom 8% 2097 English Valleys 19% 2709 Grinnell-Newburg 8% 2766 HLV 8% 3582 East Marshall 11% 3906 Lynnville-Sully 8% 4437 Montezuma 9% 4776 North Mahaska 0% 6098 South Tama 7% 6462 Tri-County 16%	80-RINGGOLD 0549 Bedford 10% 1224 Clearfield 5% 1503 Creston 2% 1782 Diagonal 14% 1970 East Union 14% 3465 Lamon 12% 3609 Lenox 15% 4527 Mount Ayr 6% 81-SAC 0171 Alta 9% 2376 Galva-Holstein 4% 3411 Southern Cal 0% 4644 Newell-Fonda 7% 4860 Odebolt-Arthur 6% 5625 Rockwell City-Lytton .. 0% 5823 Schaller-Crestland 9% 6219 Storm Lake 3% 6741 East Sac County 0% 82-SCOTT 0603 Bennett 8% 0621 Bettendorf 0% 0918 Calamus Wheatland ... 7% 1611 Davenport 0% 1926 Durant 10% 4784 North Scott 1% 5250 Pleasant Valley 0% 83-SHELBY 0441 A-H-S-T 10% 1917 Boyer Valley 11% 2016 Elk Horn-Kimballton . 13% 2826 Harlan 8% 3168 IKM-Manning 13% 6460 Tri-Center 8% 6750 Walnut 2% 7092 Woodbine 16% 84-SIOUX 0747 Boyden-Hull 9% 2457 George-Little Rock ... 19% 4149 MOC-Floyd Valley 7% 5486 Remsen-Union 8% 5607 Rock Valley 0% 5949 Sheldon 8% 6030 Sioux Center 6% 6983 West Lyon 10% 6990 West Sioux 6% 85-STORY 0225 Ames 5% 0472 Ballard 2% 1350 Collins-Maxwell 5% 1359 Colo-Nesco 8% 2466 Gilbert 0% 4617 Nevada 5% 4779 North Polk 5% 5643 Roland-Story 8% 6561 United 7% 6985 West Marshall 9% 86-TAMA 0576 Belle Plaine 10% 0609 Benton 7% 1935 Union 9% 2502 Gladbrook-Reinbeck .. 8% 2682 GMG 13% 2727 Grundy Center 7% 3582 East Marshall 11% 4785 North Tama 9% 6098 South Tama 7% 87-TAYLOR 0549 Bedford 10% 1197 Clarinda 5% 1224 Clearfield 5% 1431 Corning 5% 3609 Lenox 15% 4527 Mount Ayr 6% 6651 Villisca 4% 88-UNION 1503 Creston 2% 1970 East Union 14% 3609 Lenox 15% 4572 Murray 15% 4978 Orient-Macksburg 15% 89-VAN BUREN 0977 Cardinal 11% 1619 Davis County 0% 2169 Fairfield 4% 2834 Harmony 13% 4536 Mount Pleasant 5% 6592 Van Buren 10%	90-WAPELLO 0657 Eddyville-Blakesburg 10% 0977 Cardinal 11% 2169 Fairfield 4% 2367 Fremont 12% 5049 Ottumwa 0% 5163 Pekin 8% 91-WARREN 0981 Carlisle 0% 1737 Des Moines 0% 3114 Indianola 5% 3119 Interstate 35 0% 4122 Martensdale- St. Mary's 9% 4797 Norwalk 0% 5256 Pleasantville 10% 6094 Southeast Warren 10% 92-WASHINGTON 2169 Fairfield 4% 2977 Highland 9% 3330 Keota 10% 4271 Mid-Prairie 10% 5163 Pekin 8% 6700 Waco 0% 6768 Washington 9% 7047 Winfield-Mt. Union 7% 93-WAYNE 4505 Mormon Trail 13% 5895 Seymour 10% 6854 Wayne 8% 94-WEBSTER 1944 Eagle Grove 7% 2313 Fort Dodge 3% 2493 Gilmore City- Bragdgate 10% 3060 Humboldt 7% 4023 Manson-NW Webster . 8% 5323 Prairie Valley 10% 6096 SE Webster-Grand 6% 6246 Stratford 9% 6867 Webster City 5% 95-WINNEBAGO 0873 North Iowa 9% 2295 Forest City 9% 3420 Lake Mills 10% 6417 Titonka 10% 7083 Woden-Crystal Lake 12% 96-WINNESHIEK 0135 Allamakee 8% 1638 Decorah 5% 3029 Howard-Winneshtiek . 12% 4372 North Winneshiek 10% 5310 Postville 17% 6100 South Winneshiek 6% 6509 Turkey Valley 0% 97-WOODBURY 0270 Anthony 7% 0504 Battle Creek- Ida Grove 6% 1975 River Valley 12% 3348 Kingsley-Pierson 4% 3555 Lawton-Bronson 4% 4033 Maple Valley 5% 5877 Sergeant Bluff-Luton . 0% 6039 Sioux City 6% 6992 Westwood 6% 7098 Woodbury Central 5% 98-WORTH 2295 Forest City 9% 3420 Lake Mills 10% 4772 Central Springs 7% 4788 Northwood-Kensett ... 5% 5751 St. Ansgar 7% 99-WRIGHT 0594 Belmond-Klemme 3% 0819 West Hancock 11% 0916 Cal 12% 1206 Clarion-Goldfield 8% 1449 Corwith-Wesley 20% 1854 Dows 0% 1944 Eagle Grove 7% 3060 Humboldt 7% 4775 Northeast Hamilton . 15% 5922 West Fork 9% 6867 Webster City 5%
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Nonresidents and Part-year Residents:
 Please see page 1 of the IA 1040 booklet
 or the online Expanded Instructions at
www.iowa.gov/tax for more information.

2011 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning ___/___/2011 and ending ___/___/___

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

Your last name _____ Your first name/middle initial _____

Spouse's last name _____ Spouse's first name/middle initial _____

Current mailing address (number and street, apartment, lot, or suite number) or PO Box _____

City, State, ZIP _____

Spouse SSN ●	Your SSN ●	● <input type="checkbox"/> Check this box if you or your spouse were 65 or older as of 12/31/11.	
STEP 2 Filing Status: Mark one box only.		Residence on 12/31/11	
1	Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> YES <input type="checkbox"/> NO ▲	County Number ●	School District Number ●
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Dependent children for whom an exemption is claimed in Step 3 How many have health care coverage?(including Medicaid or hawk-i) ● _____ How many do not have health care coverage? ● _____	
3	Married filing separately on this combined return. Spouse use column B.		
4	Married filing separate returns. Spouse's name: _____ SSN: _____ ▲ Income: \$ _____		
5	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	Qualifying widow(er) with dependent child. Name: _____ SSN: _____		

STEP 3 Exemptions

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 = \$ _____	B. Spouse (Filing Status 3 ONLY)	A. You or Joint
b. Enter 1 for each person who is 65 or older and/or 1 for each person who is blind▲ _____ X \$ 20 = \$ _____		_____ X \$ 40 = \$ _____
c. Dependents: Enter 1 for each dependent▲ _____ X \$ 40 = \$ _____		_____ X \$ 20 = \$ _____
d. Enter first names of dependents here: _____	e. TOTAL \$ _____	_____ X \$ 40 = \$ _____

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4	1. Wages, salaries, tips, etc.	1. _____ .00	_____ .00	_____ .00	_____ .00
Gross Income	2. Taxable interest income. If more than \$1,500, complete Sch. B.	2. _____ .00	_____ .00	_____ .00	_____ .00
	3. Ordinary dividend income. If more than \$1,500, complete Sch. B.	3. _____ .00	_____ .00	_____ .00	_____ .00
	4. Alimony received	4. _____ .00	_____ .00	_____ .00	_____ .00
	5. Business income/(loss) from federal Schedule C or C-EZ	5. _____ .00	_____ .00	_____ .00	_____ .00
	6. Capital gain/(loss) from federal Sch. D if required for federal purposes .	6. _____ .00	_____ .00	_____ .00	_____ .00
	7. Other gains/(losses) from federal form 4797	7. _____ .00	_____ .00	_____ .00	_____ .00
	8. Taxable IRA distributions	8. _____ .00	_____ .00	_____ .00	_____ .00
	9. Taxable pensions and annuities	9. _____ .00	_____ .00	_____ .00	_____ .00
	10. Rents, royalties, partnerships, estates, etc.	10. _____ .00	_____ .00	_____ .00	_____ .00
	11. Farm income/(loss) from federal Schedule F	11. _____ .00	_____ .00	_____ .00	_____ .00
	12. Unemployment compensation. See instructions.	12. _____ .00	_____ .00	_____ .00	_____ .00
	13. Taxable Social Security benefits	13. _____ .00 ▲	_____ .00	_____ .00	_____ .00
	14. Other income, gambling income, bonus depreciation/section 179 adjustment ...	14. _____ .00	_____ .00	_____ .00	_____ .00
		15. GROSS INCOME. ADD lines 1-14.	15. _____ .00 ▲	_____ .00	_____ .00
STEP 5	16. Payments to an IRA, Keogh, or SEP	16. _____ .00	_____ .00	_____ .00	_____ .00
Adjustments to Income	17. Deductible part of self-employment tax	17. _____ .00	_____ .00	_____ .00	_____ .00
	18. Health insurance deduction	18. _____ .00	_____ .00	_____ .00	_____ .00
	19. Penalty on early withdrawal of savings	19. _____ .00	_____ .00	_____ .00	_____ .00
	20. Alimony paid	20. _____ .00	_____ .00	_____ .00	_____ .00
	21. Pension/retirement income exclusion	21. _____ .00 ▲	_____ .00	_____ .00	_____ .00
	22. Moving expense deduction from federal form 3903	22. _____ .00	_____ .00	_____ .00	_____ .00
	23. Iowa capital gain deduction certain asset sales ONLY (see instructions).....	23. _____ .00 ▲	_____ .00	_____ .00	_____ .00
	24. Other adjustments	24. _____ .00	_____ .00	_____ .00	_____ .00
	25. Total adjustments. ADD lines 16-24.	25. _____ .00 ▲	_____ .00	_____ .00	_____ .00
		26. NET INCOME. SUBTRACT line 25 from line 15.	26. _____ .00 ▲	_____ .00	_____ .00
STEP 6	27. Federal income tax refund / overpayment received in 2011	27. _____ .00 ▲	_____ .00	_____ .00	_____ .00
Federal Tax Addition and	28. Self-employment/household employment taxes	28. _____ .00 ▲	_____ .00	_____ .00	_____ .00
	29. Addition for federal taxes. ADD lines 27 and 28.	29. _____ .00	_____ .00	_____ .00	_____ .00
	30. Total. ADD lines 26 and 29.	30. _____ .00	_____ .00	_____ .00	_____ .00
Deduction	31. Federal tax withheld	31. _____ .00 ▲	_____ .00	_____ .00	_____ .00
	32. Federal estimated tax payments made in 2011	32. _____ .00 ▲	_____ .00	_____ .00	_____ .00
	33. Additional federal tax paid in 2011 for 2010 and prior years	33. _____ .00 ▲	_____ .00	_____ .00	_____ .00
	34. Deduction for federal taxes. ADD lines 31, 32, and 33.	34. _____ .00	_____ .00	_____ .00	_____ .00
	35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.	35. _____ .00 ▲	_____ .00	_____ .00	_____ .00

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

Enclose W-2s and payment with your return - DO NOT STAPLE them here.



2011 IA 1040, page 2

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7 Taxable Income	36. BALANCE. From side 1, line 35			36. _____	.00 _____ .00
	37. Total itemized deductions from federal Schedule A	37. _____	.00 _____	.00 _____	
	Taxpayers with bonus depreciation/section 179 must use Iowa Schedule A.				
	38. Iowa income tax if included in line 5 of federal Schedule A	38. _____	.00 _____	.00 _____	
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.	39. _____	.00 _____	.00 _____	
	40. Other deductions	40. _____	.00 _____	.00 _____	
	41. Deduction. Check one box. <input type="checkbox"/> Itemized. Add lines 39 and 40. <input type="checkbox"/> Standard	41. _____	.00 _____	.00 _____	.00 _____
	42. TAXABLE INCOME. SUBTRACT line 41 from line 36.	42. _____	.00 _____	.00 _____	.00 _____

}

Complete lines 37-40 ONLY if you itemize.

STEP 8 Tax, Credits and Checkoff Contributions	43. Tax from tables or alternate tax	43. _____	.00 _____	.00 _____	
	44. Iowa lump-sum tax. 25% of federal tax from form 4972	44. _____	.00 _____	.00 _____	
	45. Iowa minimum tax. Attach IA 6251.	45. _____	.00 _____	.00 _____	
	46. Total tax. ADD lines 43, 44, and 45.	46. _____	.00 _____	.00 _____	.00 _____
	47. Total exemption credit amount(s) from Step 3, side 1	47. _____	.00 _____	.00 _____	
	48. Tuition and textbook credit for dependents K-12	48. _____	.00 _____	.00 _____	
	49. Total credits. ADD lines 47 and 48.	49. _____	.00 _____	.00 _____	.00 _____
	50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.	50. _____	.00 _____	.00 _____	.00 _____
	51. Credit for nonresident or part-year resident. Attach IA 126 and federal return.	51. _____	.00 _____	.00 _____	.00 _____
	52. BALANCE. SUBTRACT line 51 from 50. If less than or equal to zero, enter zero.	52. _____	.00 _____	.00 _____	.00 _____
	53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.	53. _____	.00 _____	.00 _____	.00 _____
	54. BALANCE. SUBTRACT line 53 from line 52.	54. _____	.00 _____	.00 _____	.00 _____
	55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54.	55. _____	.00 _____	.00 _____	.00 _____
	56. Total Tax. ADD lines 54 and 55.	56. _____	.00 _____	.00 _____	.00 _____
	57. Total tax before contributions. ADD columns A & B on line 56 and enter here.	57. _____	.00 _____	.00 _____	.00 _____
	58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: <input type="checkbox"/> StateFair 58b: <input type="checkbox"/> Firefighters/Veterans 58c: <input type="checkbox"/> Child Abuse Prevention 58d: <input type="checkbox"/> Enter total.	58. _____	.00 _____	.00 _____	.00 _____
	59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58.	59. _____	.00 _____	.00 _____	.00 _____

STEP 9 Credits	60. Iowa income tax withheld	60. _____	.00 _____	.00 _____	
	61. Estimated and voucher payments made for tax year 2011	61. _____	.00 _____	.00 _____	
	62. Out-of-state tax credit. Attach IA 130.	62. _____	.00 _____	.00 _____	
	63. Motor fuel tax credit. Attach IA 4136.	63. _____	.00 _____	.00 _____	
	64. Check One: <input type="checkbox"/> Child and dependent care credit OR <input type="checkbox"/> Early childhood development credit	64. _____	.00 _____	.00 _____	
	65. Iowa earned income tax credit. See Instructions.	65. _____	.00 _____	.00 _____	
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66. _____	.00 _____	.00 _____	
	67. TOTAL. ADD lines 60 - 66.	67. _____	.00 _____	.00 _____	
	68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.	68. _____	.00 _____	.00 _____	.00 _____

STEP 10 Refund or Amount You Owe	69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.	69. <input type="checkbox"/>	.00 _____	.00 _____	
	70. Amount of line 69 to be REFUNDED REFUND 70. <input type="checkbox"/>	70. <input type="checkbox"/>	.00 _____	.00 _____	
	For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120				
	71. Amount of line 69 to be applied to your 2012 estimated tax	71. _____	.00 _____	.00 _____	
	72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.	72. <input type="checkbox"/>	.00 _____	.00 _____	
	73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F <input type="checkbox"/> Check if annualized income method is used.	73. <input type="checkbox"/>	.00 _____	.00 _____	
	74. Penalty and interest 74a. Penalty _____ .00 <input type="checkbox"/> 74b. Interest _____ .00 <input type="checkbox"/> ADD Enter total 74.	74. _____	.00 _____	.00 _____	
	75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT 75. <input type="checkbox"/>	75. <input type="checkbox"/>	.00 _____	.00 _____	
	You can pay online at www.iowa.gov/tax or pay by mail to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.				

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.	<input type="checkbox"/> \$1.50 to Democratic Party	<input type="checkbox"/> \$1.50 to Democratic Party
<input type="checkbox"/> SPOUSE: \$1.50 to Republican Party	<input type="checkbox"/> \$1.50 to Republican Party	<input type="checkbox"/>
<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/>

STEP 12 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.

PLEASE SIGN HERE	<input type="checkbox"/>		
Your Signature	Date	Check if Deceased	Date of Death
		Preparer's Signature	Date
SIGN HERE	<input type="checkbox"/>		
Spouse's Signature	Date	Check if Deceased	Date of Death
		Preparer's SSN, FEIN, or PTIN	

Daytime Telephone Number _____ Daytime Telephone Number _____



This return is due April 30, 2012. Please sign, enclose W-2s, and verify SSNs. MAILING ADDRESSES: See lines 70 and 75 above.



Iowa Itemized Deductions

If you itemize deductions, enclose a copy of this schedule or a copy of the federal Schedule A with your return.

Name(s) as shown on page 1 of the IA 1040	Social Security Number
---	------------------------

NOTE: If you have federal bonus depreciation/section 179, please see the 2011 Expanded Instructions on our Web site.

Medical and Dental Expenses	Do not include health insurance premiums deducted on IA 1040, line 18.		
	1. Medical and dental expenses	1.	.00
	2. Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here...	2.	.00
	3. Subtract line 2 from line 1. If less than zero, enter zero.	3.	.00
Taxes You Paid	4. State and Local (Check only one box):		
	a <input type="checkbox"/> Other state and local income taxes. Do not include Iowa Income Tax Include School District Surtax and EMS Surtax paid in 2011	}	4.00
	b <input type="checkbox"/> General sales taxes only from line 5b of the Federal Schedule A.		
	5. Real estate taxes	5.	.00
	6. Personal property taxes, including annual vehicle registration.....	6.	.00
	7. Other taxes. List the type and amount.	7.	.00
	8. Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8.	.00
Interest You Paid	9a. Home mortgage interest and points reported on federal form 1098	9a.	.00
	9b. Home mortgage interest not reported on federal form 1098	9b.	.00
	10. Points not reported on federal form 1098.....	10.	.00
	11. Qualified mortgage insurance premiums	11.	.00
	12. Investment interest. Attach federal form 4952 if required.	12.	.00
	13. Add lines 9a-12. Enter total here.	13.	.00
Gifts to Charity	14. Contributions by cash or check.	14.	.00
	15. Other than by cash or check. You must attach federal form 8283 if more than \$500.	15.	.00
	16. Carryover from prior year as adjusted for disallowance of bonus depreciation	16.	.00
	17. Add lines 14 through 16. Enter total here.	17.	.00
Casualty/Theft Loss	18. Casualty or theft loss(es). Attach federal form 4684.	18.	.00
Job Expenses and Misc. Deductions	19. Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19.	.00
	20. Tax preparation fees	20.	.00
	21. Other expenses. List type and amount.	21.	.00
	22. Add the amounts on lines 19, 20, and 21. Enter the total here.	22.	.00
	23. Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here...	23.	.00
	24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24.	.00
Other Misc. Deductions	25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.	.00
Total Itemized Deductions	26. Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	.00
If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Proration of Deductions Between Spouses	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.		
	SPOUSE	YOU	
	27. Enter the Iowa net income of both spouses from IA 1040, line 26.	27b.	.00
	28. Total Iowa net income, add columns 27a and 27b. Enter the total here.	28.	.00
	29. Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29.	%
	30. Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A	(YOU) 30.	.00
	31. Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return.	(SPOUSE) 31.	.00

*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.





2011 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040	Social Security Number				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> </tr> </table>				

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:
INTEREST
INCOME

You must complete this part if you received more than \$1,500 in interest in 2011. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total Taxable Interest Income. Add the amounts. Enter here and on IA 1040, line 2.00

PART II:
DIVIDEND
INCOME

You must complete this part if you received more than \$1,500 in gross dividends in 2011. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total Taxable Dividend Income. Add the amounts. Enter here and on IA 1040, line 3.00





Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040

Social Security Number

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa ▲

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident
- Enclose this form and a copy of your federal return with your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

IOWA-SOURCE INCOME

B. SPOUSE Filing Status 3 Only	A. YOU OR JOINT
-----------------------------------	-----------------

1. Wages, salaries, tips, etc.	1. _____	.00	_____	.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 (losses)	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 or (loss)	11. _____	.00	_____	.00
12. Unemployment compensation	12. _____	.00	_____	.00
13. Taxable Social Security benefits.	13. _____	.00	_____	.00
14. Other income, gambling income, bonus depreciation/section 179 adjustment	14. _____	.00	_____	.00
15. GROSS INCOME. ADD lines 1-14.	15. _____	.00	▲ _____	.00
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	16. _____	.00	_____	.00
17. Deduction for self-employment tax.....	17. _____	.00	_____	.00
18. Health insurance deduction	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 <i>into</i> Iowa only	22. _____	.00	_____	.00
23. Iowa capital gain deduction	23. _____	.00	_____	.00
24. Other adjustments	24. _____	.00	_____	.00
25. Total adjustments. ADD lines 16-24.	25. _____	.00	▲ _____	.00
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26. _____	.00	_____	.00
27. All-source net income from line 26, IA 1040	27. _____	.00	_____	.00

100.0%	100.0%
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28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28. _____	. %	_____	. %
29. Nonresident/part-year resident credit percentage:				
Subtract the percentage on line 28 from 100.0%.	29. _____	. %	_____	. %
30. Iowa tax on total income from line 43, IA 1040	30. _____	.00	_____	.00
31. Total credits from line 49, IA 1040	31. _____	.00	_____	.00
32. Tax after credits. Subtract line 31 from line 30.	32. _____	.00	_____	.00
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33. _____	.00	_____	.00

ENTER THIS AMOUNT ON LINE 51, IA 1040





Iowa Out-of-state Credit Computation

Name(s) as shown on page 1 of the IA 1040

Social Security Number

GENERAL INSTRUCTIONS:

Also see instructions for line 62, IA 1040.

- Nonresidents of Iowa may not claim this credit.
Part-year residents of Iowa may claim this credit ONLY if any income earned while an Iowa resident was also taxed by another state or foreign country.
The tax imposed on your income is the tax shown on the income tax return you filed with that state or foreign country.
You must complete a separate IA 130 for each state or foreign country. Separate IA 130s are not required for foreign taxes paid by mutual funds or other regulated investment companies.

Enclose the following with your Iowa return:

- This schedule: IA 130
The income tax return you filed with the other state
If you are claiming the credit for taxes paid to a foreign country, include federal form 1116, Foreign Tax Credit, if it is required with your federal return.

If you were assessed a minimum tax or a special tax on a lump-sum distribution by another state, see our Expanded Instructions on our Web site, www.iowa.gov/tax/

NOTE: The credit or portion of the credit must not exceed the amount of the Iowa tax imposed on the same income that was taxed by the other state or foreign country.

Shareholders of S corporations who have income from the corporation that was apportioned outside Iowa and not taxed by Iowa cannot claim an out-of-state credit on this income.

Name of State / Country that taxed income also taxed by Iowa:

Spouse: _____ You: _____

SECTION I - FULL YEAR IOWA RESIDENTS ONLY

- 1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country
2. Gross taxable income for residents from line 15, IA 1040
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%.
4. Tax from line 54, IA 1040, less lump sum tax and minimum tax
5. Multiply line 4 by the percentage on line 3.
6. Enter the tax imposed by the other state or foreign country.
7. Enter the SMALLER of lines 5 or 6. This is your Out-of-state Tax Credit.
Enter this amount on line 62, IA 1040.

Table with 2 columns: Column B Spouse Status 3 Only, Column A You or Joint. Rows 1-7 showing tax credit calculations with arrows indicating values.

SECTION II - PART YEAR IOWA RESIDENTS ONLY






- 1. Amount of gross income you received while you were an Iowa resident that was taxed by Iowa and taxed by the other state/foreign country
2. Gross taxable income for part-year residents from line 15, IA 126
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%.
4. Tax from line 54, IA 1040, less lump-sum tax and minimum tax
5. Multiply line 4 by the percentage on line 3.
6. Enter the tax imposed by the other state or foreign country.
7. Enter the total amount of gross income taxed by the other state/foreign country.
8. Divide line 1 by line 7 and enter the percentage. Do not exceed 100.0%.
9. Multiply line 6 by the percentage on line 8.
10. Enter the SMALLER of lines 5 or 9. This is your Out-of-state Tax Credit
Enter this amount on line 62, IA 1040.

Table with 2 columns: Column B Spouse Status 3 Only, Column A You or Joint. Rows 1-10 showing tax credit calculations with arrows indicating values.



See www.iowa.gov/tax for the following:

- Where's My Refund?
- I Need Iowa Tax Forms.
- I Want to See the Income Tax Expanded Instructions.

<p>Please Support These Checkoffs</p>  <p>VETERANS TRUST</p>  <p>FIREFIGHTERS</p>  <p>FISH/WILDLIFE</p>  <p>STATE FAIR</p>  <p>Check Off Child Abuse</p>	<p>MAILING ADDRESSES</p> <p>Receiving Refund or No Tax Due</p> <p>Iowa Income Tax Refund Processing Hoover State Office Bldg Des Moines IA 50319-0120</p> <p>Paying Additional Tax</p> <p>ePay at www.iowa.gov/tax or mail a check withan IA 1040V Payment Voucher to:</p> <p>Iowa Income Tax Document Processing PO Box 9187 Des Moines IA 50306-9187</p>	<p>Where's My Iowa Refund?</p> <p>1-800-572-3944 (in Iowa) or 515-281-4966</p> <p>Need Forms?</p> <p>Mail: 1-800-532-1531</p> <p>Questions?</p> <p>515-281-3114 or 1-800-367-3388 (Iowa, Omaha, Rock Island, Moline)</p> <p>e-mail: idr@iowa.gov</p>
<p>Federal Tax Refund</p> <p>Contact the IRS at 1-800-829-1040 or www.irs.gov</p>		
<p>If mailing your return, provide applicable documents in this order: Check, IA 1040V payment voucher, W-2's, IA 1040 (p 1 & 2), and all supporting schedules. Enclose these documents. Do not staple.</p>		

FOR A FASTER REFUND, FILE ELECTRONICALLY!



File your individual income tax return electronically using:

- A tax professional,
- Tax Preparation software
- Online at www.iowa.gov/tax

Almost everyone can file electronically.

Find out if you can file for free at www.iowa.gov/tax