#### **Coupling with Federal Tax Provisions**

Effective with the enactment of Senate File 512 on April 12, 2011, lowa tax provisions are coupled with federal provisions retroactive to January 1, 2010 in the areas listed below.

For Individual Income Tax Filers Only:

- Deduction of Educator Expenses
- Tuition and Fees Deduction for Higher Education
- Election to Deduct State Sales/Use Tax as an Itemized Deduction in lieu of State Income Tax
- Earned Income Tax Credit (EITC)
- Tax Free Distribution from an IRA to Certain Charities for Individuals 70½ and Older

For Individual Income Tax Filers as well as Corporate Income Tax (including S Corporations) filing, Partnership, Fiduciary, and Franchise Tax:

- Section 179 Asset Expensing
- Alternative Simplified Research Credit
- Deduction Related to Small Business Health Insurance Credit
- Start-up Expenditures

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Please see <u>Tax Year 2010 Income Tax Changes for Iowa Taxpayers</u> for additional details.

#### **Value of Health Care Coverage for Nonqualified Dependents**

The federal health care bill passed by Congress in 2010 provided for health care coverage for nonqualified tax dependents through age 26. This federal legislation also provided that the value of this health care coverage is not subject to federal income tax.

Prior to the passage of the federal legislation, Iowa provided for health care coverage for nonqualified dependents through age 24. In addition, Iowa Code §422.7(29A) provided that the value of health care coverage for a nonqualified dependent was not subject to Iowa income tax. A deduction could be claimed on the Iowa income tax return for the value of this coverage that was included in federal income.

The Department has determined that Iowa Code §422.7(29A) provides that the value of health care coverage provided for a nonqualified dependent ages 25 and 26 is not subject to Iowa income tax. This will result in the same treatment of health care coverage for nonqualified dependents for both federal and Iowa income tax purposes. In addition, to the extent the value of health insurance for nonqualified dependents up to age 25 was included as income on the federal return, an adjustment should be made on line 24 of the IA 1040.

#### **Unemployment Compensation**

The federal deduction for the first \$2,400 in unemployment compensation was eliminated for tax year 2010. The instructions for line 12 of the lowa 1040 include the phrase "a. Add back any amount of unemployment compensation excluded on your federal return." This phrase was included prior to the federal decision to eliminate this deduction; therefore, the reference to a federal exclusion of unemployment compensation in the line 12 instructions should be disregarded.

#### **New Motor Vehicle Taxes**

Prior to April 12, 2011, the online version of the Iowa Schedule A included on line 6 the phrase "DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7." The Iowa Schedule A in the printed IA 1040 booklet contains the phrase "DO NOT INCLUDE new motor vehicle taxes deducted on federal Schedule A, line 7, or as indicated on federal 1040, line 40b." These references were included on the Iowa

Schedule A prior to the federal decision to eliminate this deduction; therefore, all such references on line 6 of the Iowa Schedule A should be disregarded.

#### **Making Work Pay Credit**

The federal Making Work Pay Credit should be entered on line 33 of the IA 1040 to the extent the credit reduced the federal income tax liability on the federal return filed during 2010. It is treated in the same manner as the federal Earned Income Credit and federal Additional Child Care Credit.

EXAMPLE: Individual A filed a 2009 federal income tax return reporting a tax liability of \$2,000. Individual A had \$1,800 of federal income tax withheld and a Making Work Pay Credit of \$400. Individual A can deduct \$1,800 as a federal income tax deduction on the lowa return for 2009 and \$200 as a federal tax deduction on the lowa return for 2010, since the federal tax deduction is limited to the extent it reduced the federal income tax liability. The refund of the Making Work Pay Credit of \$200 in this example should not be entered on line 27 of the IA 1040 for 2010.

#### **Small Business Health Insurance Credit**

For federal tax purposes, taxpayers claiming this credit must reduce the deduction for health insurance premiums by the amount of the credit. Since the deduction is disallowed for federal tax purposes, neither will it be allowed as a deduction for lowa purposes and no adjustment can be made on the lowa return.

Instructions / forms begin on the next page.

### 2010 Iowa Income Tax Information 2010

Additional Expanded Instructions are available online at www.state.ia.us/tax/

#### FILE ELECTRONICALLY FOR A FASTER REFUND

**Due date:** Iowa income tax returns are due May 2, 2011.

**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 18, 2011, and file the Iowa income tax return by May 2, 2011, or (2) file the Iowa income tax return and pay the tax due in full on or before March 1, 2011.

**Who must file?**: You must file an Iowa return if you were a resident or part-year resident of Iowa in 2010 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 12/31/10)
- 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 12/31/10)
- 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.

**lowa 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.

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 and line 26 of Step 5, and 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 attach copies of W-2s to the front of the return. Copies of federal and Illinois returns must be attached.

**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 May 2, 2011; you will automatically have until October 31, 2011, 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 May 2, 2011. 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 2010 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 2010 Expanded Instructions on the Department's Web site for more information on paying consumer's use tax.

**NEW FOR 2010:** Dependent Child Health Care Coverage: The indication of whether dependents have health care coverage is mandatory and must be completed for 2010.

At the time of printing, Iowa has not adopted federal Internal Revenue Code changes regarding the determination of income that occurred after January 1, 2008.

Line 14: Iowa has not coupled with the 50% bonus depreciation and the increased section 179 expensing amount for 2010. The section 179 limit for Iowa for 2010 is \$134,000.

Line 24: Iowa has not coupled with the deduction for the value of health insurance for nonqualified dependents that are ages 25 or 26. NOTE: The information on this issue in the NEW FOR 2010 section of the IA 1040 booklet is no longer correct. See expanded instructions on the Department's Web site for more information.

Line 24: Deductions are available for Segal Americorps Education award payments and payments from the Iowa Veterans Trust fund related to travel expenses and unemployment assistance.

Line 27: Do not include any refund related to the American opportunity education credit and the making work pay credit.

Line 65: Iowa has not coupled with the changes to the federal earned income tax credit for 2010. See the expanded instructions on the Department's Web site to determine if you must recalculate your earned income tax credit.

**Schedule A:** Certain high-income taxpayers do not have to reduce their itemized deductions for 2010. Contributions eligible for the Endow Iowa tax credit cannot be deducted.

41-002a (1/13/11)

#### STEP 1 NAME / ADDRESS / SOCIAL SECURITY NUMBER

**NAME AND ADDRESS:** Use the preprinted label if you have one. If the name or mailing address is incorrect, make the corrections directly on the label. If you did not receive a label, enter your information on the form.

IF YOU OR YOUR SPOUSE IS 65 OR OLDER ON 12/31/10: Check the box.

ENTER YOUR / SPOUSE'S SOCIAL SECURITY NUMBER. DEPENDENT CHILD HEALTH CARE COVERAGE MANDATORY FOR TAX YEAR 2010: 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. If the number on the label is not correct, make the correction directly on the label. Enter the number of the county in which you lived on December 31, 2010.

Nonresidents and part-year residents who moved out of Iowa before December 31, 2010: Enter "00." Part-year residents who moved into Iowa: Enter the number of the Iowa county in which you lived on December 31, 2010. 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, 2010. This is not necessarily the district where your children attended school. If the number on the label is not correct, make the correction directly on the label. Nonresidents: If you did not live in Iowa at all during 2010, enter "0000." Part-year residents who moved into Iowa: Enter the Iowa school district in which you lived on the last day of 2010. If you moved out of Iowa before December 31, 2010, 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, 2010, and you do not qualify for any other filing status.

**STATUS 2.** (a) You were married on December 31, 2010, or (b) Your spouse died during 2010 and you did not remarry during the year. If your spouse died during 2010 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:

- a. 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
- b. 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)

**1** 41-002b (07/23/10)

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 with the following modifications:

- Add back any amount of unemployment compensation excluded on your federal return.
- b. Do not include 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 2010, the phase-out percentage is 55%. 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.	
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 lowa 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.	
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 2010 or \$25,000 if you	
	did not live with your spouse at any time in 2010.	
	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	
10.	Enter one-half of line 9.	10
11.	lowa 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 55% (.55).	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.

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#### 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 2010: 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 cancelation 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 2010 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 2010 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. One-half 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, 2010, 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 2010 on the basis of age or disability.

41-002d (07/19/10)

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 2010. 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.** This is a 100% deduction of qualifying net capital gain realized in 2010. Capital gain from the sales of stocks, bonds, and 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 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
- 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 \$2,811 per beneficiary
  - g. Disability income exclusion, attach IA 2440
- h. Domestic production activities deduction, see federal return
- i. Employee benefits for same-sex married couples
- j. Employer Social Security credit from federal return
- k. Federal alcohol fuel credit from federal return
- 1. Film production
- m. Foreign-earned income exclusion and/or foreign housing deduction from federal return
- n. Gains or losses from distressed sale transactions
- o. Health savings account deduction from federal return
- p. Injured veterans program, contributions to (do not put on IA Sch. A)
- q. Injured veterans program, grants from
- r. In-home health care
- s. Iowa Veterans Trust Fund
- t. Military exemptions
- u. Net operating loss, Iowa
- v. Organ transplant expenses
- Partnership income and/or S corporation income: Modifications that decreased the income
- x. Segal Americorps Education Award Payments
- y. Speculative shell buildings
- z. Student loan interest deduction from federal 1040, line 33, or from federal 1040A, line 18
- aa. Value of health insurance for nonqualified dependents up to age 25
- bb. Victim compensation awards
- cc. Vietnam veterans bonus
- dd. Wages paid to certain individuals
- ee. Work Opportunity Credit from federal return
- ff. 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 57 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 12/31/10).

- 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 any of the following three 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 12/31/10)
- 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.
- c. You were a nonresident or part-year resident and had net income from Iowa sources of less than \$1,000. To understand "Iowa-source income," see the instructions for lines 1-26 of the IA 126. If Iowa tax was withheld, you must complete the IA 1040 and the IA 126 in order to receive a refund of the tax.

- **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 either of the following conditions:
- 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 12/31/10)
- b. You were a nonresident or part-year resident and had net income from Iowa sources of less than \$1,000. To understand "Iowa-source income," see the instructions for lines 1-26 of the IA 126, page 8, of this booklet. You must complete the IA 1040 and the IA 126 in order to receive any refund. Illinois residents: See inside front cover, reciprocal agreement.

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:** IMPORTANT: 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.

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#### STEP 6 FEDERAL TAX ADDITION AND DEDUCTION

LINE 27. Federal Income Tax Refund/Overpayment Received in 2010. Any federal income tax refund received during 2010 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 2010, the amount should be claimed as 2010 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, or making work pay and government retiree credits.
- You are filing an Iowa return for 2010 for the first time because you
  moved into Iowa during the year. A refund of federal tax received
  in 2010 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 2010 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 2010.** Enter the federal estimated income tax payments made in 2010. Include any credit applied from your 2009 federal income tax overpayment.

MARRIED SEPARATE FILERS: All federal estimated tax payments made in 2010 are divided between spouses in the same ratio as their incomes not subject to federal withholding for the 2010 tax year.

#### LINE 33. Additional Federal Tax Paid in 2010.

a. Enter the amount of additional federal income tax paid during 2010 for tax year 2009 and any other years before 2009. 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 2010, 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 \$6,621.60 for Social Security tax for each person and the Motor Fuel Tax Credit from the 2010 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.
- 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 2010
  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 2010 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 2010 for qualifying automobiles (model year 2000 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.

**Older Vehicles:** For qualifying automobiles (model year 1999 or older) and multipurpose vehicles (model year 1992 or older) the deductible amount is 60% of the registration fees paid in 2010.

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**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. Do not include School District Surtax/Emergency Medical Services Surtax on this line.

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 2010. 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.

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

#### STANDARD: Tax year 2010, standard deduction is:

Filing Status 1: \$1,810

Filing Status 3 & 4: \$1,810 for each spouse

Filing Status 2, 5 or 6: \$4,460

#### 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

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 12/31/10), 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 e	xclusion from
line 21 of the IA 1040 and Social Security Phase-ou	t taken on line
12 of the Social Security Worksheet on page 2. Filir	ng statuses 3 or
4: Enter combined totals of both spouses 1.	
<b>2.</b> Enter \$13,500. (\$32,000 if you or your spouse	
is 65 or older on 12/31/10)2.	
<b>3.</b> Income subject to alternate tax. Subtract line 2	
from line 1	
<b>4.</b> Multiply line 3 by 8.98% (.0898)4.	
<b>5.</b> 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 amounts5.	
<b>6.</b> Compare the amounts on line 4 and line 5.	

Enter the smaller amount here and on line 43,

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 2010, 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

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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 2010 Expanded Instructions on our Web site. 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: The Tuition and Textbook Credit must be divided between spouses in the ratio of their respective net incomes. Any unused part of this credit cannot be used by the other spouse. Credit can be claimed only for dependents listed on the return.

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 2010 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 2010 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2011 and any payments made with the IA 1040V Payment Voucher for 2010. Also include any amount applied to your 2010 Iowa estimated tax from line 71 of your 2009 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.

1. 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. \_\_\_\_\_\_

tax calculation.	1
<b>2.</b> If total of line 26 of the IA	A 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 <b>2.</b>

**3.** 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:

Iowa net income (line 26, IA 126)

All-source net income of you

x credit calculated = credit on

and spouse (line 26, IA 1040)

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 2010 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 tenents, 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.

**⊕** Expanded Instructions are at www.state.ia.us/tax/

LINE 65. Iowa Earned Income Tax Credit (EITC). Enter 7.0% (0.07) of the federal EITC claimed on your federal return. Taxpayers may be eligible for federal EITC, but not eligible for Iowa EITC. To qualify for Iowa EITC: With 3 qualifying children, your federal earned income and Adjusted Gross Income (AGI) must both be less than \$40,363 (\$43,493 if married filing jointly). With 2 qualifying children, your federal earned income and AGI must both be less than \$40,363 (\$43,493 if married filing jointly). With 1 qualifying child, your federal earned income and AGI must both be less than \$35,535 (\$38,665 if married filing jointly). With no qualifying children, your federal earned income and AGI must both be less than \$13,460 (\$16,590 if married filing jointly). See 2010 Expanded Instructions online for adjustments which may be required to the federal EITC to calculate the Iowa EITC.

**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

**X** Iowa EITC = credit on line 65

and spouse (line 26, IA 1040) 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 2010 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, attach a copy of your worksheet to your tax return.

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

#### 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.

#### 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.

**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 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 2010 Expanded Instructions online for more information.

#### **STEP 13: 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" and the date of death. Also, attach 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.

#### 2010 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

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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. ONE-HALF 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, put 100% on line 29 and complete the remainder of the schedule.

#### **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 Column A You or Joint Status 3 Only

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 A You or Joint
	Status 3 Only	
1. Amount of gross income you		
received that was taxed by Iowa and	d	
taxed by the other state/foreign co	untry	\$15,000
2. Gross taxable income for part-year		
from line 15, IA 126		25,000
3. Divide line 1 by line 2 and enter the	<u> </u>	
percentage (not to exceed 100.0%).		60%
4. Tax from line 54, IA 1040 (less lum		
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 or		
line 8		500
10. Enter the smaller of line 5 or 9. This		
is your Out-of-state Tax Credit. Ent		
this amount on line 62, IA 1040		500

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<sup>\* &</sup>quot;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.

If line 4 IA1040	2 of form	n	If line 42		_	If line 4	2 of form	י	If line 42		1	If line 4 IA1040	2 of forn	n
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over E	Sut Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
0	150	0	5,850	5,900	92	9,650	9,700	263	13,450	13,500	444	17,250	17,300	677
150	400	1	5,900	5,950	94	9,700	9,750	265	13,500	13,550	447	17,300	17,350	680
400	700	2	5,950	6,000	97	9,750	9,800	268	13,550	13,600	450	17,350	17,400	683
700	950	3	6,000	6,050	99	9,800	9,850	270	13,600	13,650	453	17,400	17,450	686
950	1,250	4	6,050	6,100	101	9,850	9,900	272	13,650	13,700	456	17,450	17,500	689
1,250	1,500	5	6,100	6,150	103	9,900	9,950	274	13,700	13,750	460	17,500	17,550	692
1,500	1,600	6	6,150	6,200	106	9,950	10,000	277	13,750	13,800	463	17,550	17,600	695
1,600	1,750	7	6,200	6,250	108	10,000	10,050	279	13,800	13,850	466	17,600	17,650	698
1,750	1,900	8	6,250	6,300	110	10,050	10,100	281	13,850	13,900	469	17,650	17,700	701
1,900	2,050	9	6,300	6,350	112	10,100	10,150	283	13,900	13,950	472	17,700	17,750	704
2,050	2,150	10	6,350	6,400	115	10,150	10,200	286	13,950	14,000	475	17,750	17,800	707
2,150	2,300	11	6,400	6,450	117	10,200	10,250	288	14,000	14,050	478	17,800	17,850	710
2,300	2,450	12	6,450	6,500	119	10,250	10,300	290	14,050	14,100	481	17,850	17,900	714
2,450	2,600	13	6,500	6,550	121	10,300	10,350	292	14,100	14,150	484	17,900	17,950	717
2,600	2,750	14	6,550	6,600	124	10,350	10,400	295	14,150	14,200	487	17,950	18,000	720
2,750	2,850	15	6,600	6,650	126	10,400	10,450	297	14,200	14,250	490	18,000	18,050	723
2,850	2,900	16	6,650	6,700	128	10,450	10,500	299	14,250	14,300	493	18,050	18,100	726
2,900	2,950	17	6,700	6,750	130	10,500	10,550	301	14,300	14,350	496	18,100	18,150	729
2,950	3,000	18	6,750	6,800	133	10,550	10,600	304	14,350	14,400	499	18,150	18,200	732
3,000	3,050	20	6,800	6,850	135	10,600	10,650	306	14,400	14,450	502	18,200	18,250	735
3,050	3,100	21	6,850	6,900	137	10,650	10,700	308	14,450	14,500	505	18,250	18,300	738
3,100	3,150	22	6,900	6,950	139	10,700	10,750	310	14,500	14,550	509	18,300	18,350	741
3,150	3,200	23	6,950	7,000	142	10,750	10,800	313	14,550	14,600	512	18,350	18,400	744
3,200	3,250	24	7,000	7,050	144	10,800	10,850	315	14,600	14,650	515	18,400	18,450	747
3,250	3,300	26	7,050	7,100	146	10,850	10,900	317	14,650	14,700	518	18,450	18,500	750
3,300	3,350	27	7,100	7,150	148	10,900	10,950	319	14,700	14,750	521	18,500	18,550	753
3,350	3,400	28	7,150	7,200	151	10,950	11,000	322	14,750	14,800	524	18,550	18,600	756
3,400	3,450	29	7,200	7,250	153	11,000	11,050	324	14,800	14,850	527	18,600	18,650	759
3,450	3,500	30	7,250	7,300	155	11,050	11,100	326	14,850	14,900	530	18,650	18,700	762
3,500	3,550	32	7,300	7,350	157	11,100	11,150	328	14,900	14,950	533	18,700	18,750	766
3,550	3,600	33	7,350	7,400	160	11,150	11,200	331	14,950	15,000	536	18,750	18,800	769
3,600	3,650	34	7,400	7,450	162	11,200	11,250	333	15,000	15,050	539	18,800	18,850	772
3,650	3,700	35	7,450	7,500	164	11,250	11,300	335	15,050	15,100	542	18,850	18,900	775
3,700	3,750	37	7,500	7,550	166	11,300	11,350	337	15,100	15,150	545	18,900	18,950	778
3,750	3,800	38	7,550	7,600	169	11,350	11,400	340	15,150	15,200	548	18,950	19,000	781
3,800	3,850	39	7,600	7,650	171	11,400	11,450	342	15,200	15,250	551	19,000	19,050	784
3,850	3,900	40	7,650	7,700	173	11,450	11,500	344	15,250	15,300	554	19,050	19,100	787
3,900	3,950	41	7,700	7,750	175	11,500	11,550	346	15,300	15,350	557	19,100	19,150	790
3,950	4,000	43	7,750	7,800	178	11,550	11,600	349	15,350	15,400	561	19,150	19,200	793
4,000	4,050	44	7,800	7,850	180	11,600	11,650	351	15,400	15,450	564	19,200	19,250	796
4,050	4,100	45	7,850	7,900	182	11,650	11,700	353	15,450	15,500	567	19,250	19,300	799
4,100	4,150	46	7,900	7,950	184	11,700	11,750	355	15,500	15,550	570	19,300	19,350	802
4,150	4,200	47	7,950	8,000	187	11,750	11,800	358	15,550	15,600	573	19,350	19,400	805
4,200	4,250	49	8,000	8,050	189	11,800	11,850	360	15,600	15,650	576	19,400	19,450	808
4,250	4,300	50	8,050	8,100	191	11,850	11,900	362	15,650	15,700	579	19,450	19,500	811
4,300	4,350	51	8,100	8,150	193	11,900	11,950	364	15,700	15,750	582	19,500	19,550	815
4,350	4,400	52	8,150	8,200	196	11,950	12,000	367	15,750	15,800	585	19,550	19,600	818
4,400	4,450	54	8,200	8,250	198	12,000	12,050	369	15,800	15,850	588	19,600	19,650	821
4,450	4,500	55	8,250	8,300	200	12,050	12,100	371	15,850	15,900	591	19,650	19,700	824
4,500	4,550	56	8,300	8,350	202	12,100	12,150	373	15,900	15,950	594	19,700	19,750	827
4,550	4,600	57	8,350	8,400	205	12,150	12,200	376	15,950	16,000	597	19,750	19,800	830
4,600	4,650	58	8,400	8,450	207	12,200	12,250	378	16,000	16,050	600	19,800	19,850	833
4,650	4,700	60	8,450	8,500	209	12,250	12,300	380	16,050	16,100	603	19,850	19,900	836
4,700	4,750	61	8,500	8,550	211	12,300	12,350	382	16,100	16,150	606	19,900	19,950	839
4,750	4,800	62	8,550	8,600	214	12,350	12,400	385	16,150	16,200	609	19,950	20,000	842
4,800	4,850	63	8,600	8,650	216	12,400	12,450	387	16,200	16,250	613	20,000	20,050	845
4,850	4,900	64	8,650	8,700	218	12,450	12,500	389	16,250	16,300	616	20,050	20,100	848
4,900	4,950	66	8,700	8,750	220	12,500	12,550	391	16,300	16,350	619	20,100	20,150	851
4,950	5,000	67	8,750	8,800	223	12,550	12,600	394	16,350	16,400	622	20,150	20,200	854
5,000	5,050	68	8,800	8,850	225	12,600	12,650	396	16,400	16,450	625	20,200	20,250	857
5,050	5,100	69	8,850	8,900	227	12,650	12,700	398	16,450	16,500	628	20,250	20,300	860
5,100	5,150	71	8,900	8,950	229	12,700	12,750	400	16,500	16,550	631	20,300	20,350	863
5,150	5,200	72	8,950	9,000	232	12,750	12,800	403	16,550	16,600	634	20,350	20,400	867
5,200	5,250	73	9,000	9,050	234	12,800	12,850	405	16,600	16,650	637	20,400	20,450	870
5,250	5,300	74	9,050	9,100	236	12,850	12,900	408	16,650	16,700	640	20,450	20,500	873
5,300	5,350	75	9,100	9,150	238	12,900	12,950	411	16,700	16,750	643	20,500	20,550	876
5,350	5,400	77	9,150	9,200	241	12,950	13,000	414	16,750	16,800	646	20,550	20,600	879
5,400	5,450	78	9,200	9,250	243	13,000	13,050	417	16,800	16,850	649	20,600	20,650	882
5,450	5,500	79	9,250	9,300	245	13,050	13,100	420	16,850	16,900	652	20,650	20,700	885
5,500	5,550	80	9,300	9,350	247	13,100	13,150	423	16,900	16,950	655	20,700	20,750	888
5,550	5,600	81	9,350	9,400	250	13,150	13,200	426	16,950	17,000	658	20,750	20,800	891
5,600	5,650	83	9,400	9,450	252	13,200	13,250	429	17,000	17,050	662	20,800	20,850	894
5,650	5,700	84	9,450	9,500	254	13,250	13,300	432	17,050	17,100	665	20,850	20,900	897
5,700	5,750	85	9,500	9,550	256	13,300	13,350	435	17,100	17,150	668	20,900	20,950	900
5,750	5,800	88	9,550	9,600	259	13,350	13,400	438	17,150	17,200	671	20,950	21,000	903
5,800	5,850	90	9,600	9,650	261	13,400	13,450	441	17,200	17,250	674	21,000	21,050	906

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If line 4 IA1040	2 of forr	m	If line 42		_	If line 42	2 of forn	n	If line 42	2 of form	n	If line 4 IA1040	2 of forn	n
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over E	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
21,050	21,100	909	24,850	24,900	1,154	28,650	28,700	1,401	32,450	32,500	1,659	36,250	36,300	1,918
21,100	21,150	912	24,900	24,950	1,158	28,700	28,750	1,404	32,500	32,550	1,663	36,300	36,350	1,921
21,150	21,200	915	24,950	25,000	1,161	28,750	28,800	1,408	32,550	32,600	1,666	36,350	36,400	1,925
21,200	21,250	919	25,000	25,050	1,164	28,800	28,850	1,411	32,600	32,650	1,670	36,400	36,450	1,928
21,250	21,300	922	25,050	25,100	1,167	28,850	28,900	1,415	32,650	32,700	1,673	36,450	36,500	1,931
21,300	21,350	925	25,100	25,150	1,171	28,900	28,950	1,418	32,700	32,750	1,676	36,500	36,550	1,935
21,350	21,400	928	25,150	25,200	1,174	28,950	29,000	1,421	32,750	32,800	1,680	36,550	36,600	1,938
21,400	21,450	931	25,200	25,250	1,177	29,000	29,050	1,425	32,800	32,850	1,683	36,600	36,650	1,942
21,450	21,500	934	25,250	25,300	1,180	29,050	29,100	1,428	32,850	32,900	1,687	36,650	36,700	1,945
21,500	21,550	937	25,300	25,350	1,184	29,100	29,150	1,432	32,900	32,950	1,690	36,700	36,750	1,948
21,550	21,600	941	25,350	25,400	1,187	29,150	29,200	1,435	32,950	33,000	1,693	36,750	36,800	1,952
21,600	21,650	944	25,400	25,450	1,190	29,200	29,250	1,438	33,000	33,050	1,697	36,800	36,850	1,955
21,650	21,700	947	25,450	25,500	1,193	29,250	29,300	1,442	33,050	33,100	1,700	36,850	36,900	1,959
21,700	21,750	950	25,500	25,550	1,196	29,300	29,350	1,445	33,100	33,150	1,704	36,900	36,950	1,962
21,750	21,800	953	25,550	25,600	1,200	29,350	29,400	1,449	33,150	33,200	1,707	36,950	37,000	1,965
21,800	21,850	957	25,600	25,650	1,203	29,400	29,450	1,452	33,200	33,250	1,710	37,000	37,050	1,969
21,850	21,900	960	25,650	25,700	1,206	29,450	29,500	1,455	33,250	33,300	1,714	37,050	37,100	1,972
21,900	21,950	963	25,700	25,750	1,209	29,500	29,550	1,459	33,300	33,350	1,717	37,100	37,150	1,976
21,950	22,000	966	25,750	25,800	1,213	29,550	29,600	1,462	33,350	33,400	1,721	37,150	37,200	1,979
22,000	22,050	970	25,800	25,850	1,216	29,600	29,650	1,466	33,400	33,450	1,724	37,200	37,250	1,982
22,050	22,100	973	25,850	25,900	1,219	29,650	29,700	1,469	33,450	33,500	1,727	37,250	37,300	1,986
22,100	22,150	976	25,900	25,950	1,222	29,700	29,750	1,472	33,500	33,550	1,731	37,300	37,350	1,989
22,150	22,200	979	25,950	26,000	1,226	29,750	29,800	1,476	33,550	33,600	1,734	37,350	37,400	1,993
22,200	22,250	983	26,000	26,050	1,229	29,800	29,850	1,479	33,600	33,650	1,738	37,400	37,450	1,996
22,250	22,300	986	26,050	26,100	1,232	29,850	29,900	1,483	33,650	33,700	1,741	37,450	37,500	1,999
22,300	22,350	989	26,100	26,150	1,235	29,900	29,950	1,486	33,700	33,750	1,744	37,500	37,550	2,003
22,350	22,400	992	26,150	26,200	1,239	29,950	30,000	1,489	33,750	33,800	1,748	37,550	37,600	2,006
22,400	22,450	996	26,200	26,250	1,242	30,000	30,050	1,493	33,800	33,850	1,751	37,600	37,650	2,010
22,450	22,500	999	26,250	26,300	1,245	30,050	30,100	1,496	33,850	33,900	1,755	37,650	37,700	2,013
22,500	22,550	1,002	26,300	26,350	1,248	30,100	30,150	1,500	33,900	33,950	1,758	37,700	37,750	2,016
22,550	22,600	1,005	26,350	26,400	1,252	30,150	30,200	1,503	33,950	34,000	1,761	37,750	37,800	2,020
22,600	22,650	1,009	26,400	26,450	1,255	30,200	30,250	1,506	34,000	34,050	1,765	37,800	37,850	2,023
22,650	22,700	1,012	26,450	26,500	1,258	30,250	30,300	1,510	34,050	34,100	1,768	37,850	37,900	2,027
22,700	22,750	1,015	26,500	26,550	1,261	30,300	30,350	1,513	34,100	34,150	1,772	37,900	37,950	2,030
22,750	22,800	1,018	26,550	26,600	1,265	30,350	30,400	1,517	34,150	34,200	1,775	37,950	38,000	2,033
22,800	22,850	1,022	26,600	26,650	1,268	30,400	30,450	1,520	34,200	34,250	1,778	38,000	38,050	2,037
22,850	22,900	1,025	26,650	26,700	1,271	30,450	30,500	1,523	34,250	34,300	1,782	38,050	38,100	2,040
22,900	22,950	1,028	26,700	26,750	1,274	30,500	30,550	1,527	34,300	34,350	1,785	38,100	38,150	2,044
22,950	23,000	1,031	26,750	26,800	1,277	30,550	30,600	1,530	34,350	34,400	1,789	38,150	38,200	2,047
23,000	23,050	1,034	26,800	26,850	1,281	30,600	30,650	1,534	34,400	34,450	1,792	38,200	38,250	2,050
23,050	23,100	1,038	26,850	26,900	1,284	30,650	30,700	1,537	34,450	34,500	1,795	38,250	38,300	2,054
23,100	23,150	1,041	26,900	26,950	1,287	30,700	30,750	1,540	34,500	34,550	1,799	38,300	38,350	2,057
23,150	23,200	1,044	26,950	27,000	1,290	30,750	30,800	1,544	34,550	34,600	1,802	38,350	38,400	2,061
23,200	23,250	1,047	27,000	27,050	1,294	30,800	30,850	1,547	34,600	34,650	1,806	38,400	38,450	2,064
23,250	23,300	1,051	27,050	27,100	1,297	30,850	30,900	1,551	34,650	34,700	1,809	38,450	38,500	2,067
23,300	23,350	1,054	27,100	27,150	1,300	30,900	30,950	1,554	34,700	34,750	1,812	38,500	38,550	2,071
23,350	23,400	1,057	27,150	27,200	1,303	30,950	31,000	1,557	34,750	34,800	1,816	38,550	38,600	2,074
23,400	23,450	1,060	27,200	27,250	1,307	31,000	31,050	1,561	34,800	34,850	1,819	38,600	38,650	2,078
23,450	23,500	1,064	27,250	27,300	1,310	31,050	31,100	1,564	34,850	34,900	1,823	38,650	38,700	2,081
23,500	23,550	1,067	27,300	27,350	1,313	31,100	31,150	1,568	34,900	34,950	1,826	38,700	38,750	2,084
23,550	23,600	1,070	27,350	27,400	1,316	31,150	31,200	1,571	34,950	35,000	1,829	38,750	38,800	2,088
23,600	23,650	1,073	27,400	27,450	1,320	31,200	31,250	1,574	35,000	35,050	1,833	38,800	38,850	2,091
23,650	23,700	1,077	27,450	27,500	1,323	31,250	31,300	1,578	35,050	35,100	1,836	38,850	38,900	2,095
23,700	23,750	1,080	27,500	27,550	1,326	31,300	31,350	1,581	35,100	35,150	1,840	38,900	38,950	2,098
23,750	23,800	1,083	27,550	27,600	1,329	31,350	31,400	1,585	35,150	35,200	1,843	38,950	39,000	2,101
23,800	23,850	1,086	27,600	27,650	1,333	31,400	31,450	1,588	35,200	35,250	1,846	39,000	39,050	2,105
23,850	23,900	1,090	27,650	27,700	1,336	31,450	31,500	1,591	35,250	35,300	1,850	39,050	39,100	2,108
23,900	23,950	1,093	27,700	27,750	1,339	31,500	31,550	1,595	35,300	35,350	1,853	39,100	39,150	2,112
23,950	24,000	1,096	27,750	27,800	1,342	31,550	31,600	1,598	35,350	35,400	1,857	39,150	39,200	2,115
24,000	24,050	1,099	27,800	27,850	1,346	31,600	31,650	1,602	35,400	35,450	1,860	39,200	39,250	2,118
24,050	24,100	1,103	27,850	27,900	1,349	31,650	31,700	1,605	35,450	35,500	1,863	39,250	39,300	2,122
24,100	24,150	1,106	27,900	27,950	1,352	31,700	31,750	1,608	35,500	35,550	1,867	39,300	39,350	2,125
24,150	24,200	1,109	27,950	28,000	1,355	31,750	31,800	1,612	35,550	35,600	1,870	39,350	39,400	2,129
24,200	24,250	1,112	28,000	28,050	1,358	31,800	31,850	1,615	35,600	35,650	1,874	39,400	39,450	2,132
24,250	24,300	1,115	28,050	28,100	1,362	31,850	31,900	1,619	35,650	35,700	1,877	39,450	39,500	2,135
24,300	24,350	1,119	28,100	28,150	1,365	31,900	31,950	1,622	35,700	35,750	1,880	39,500	39,550	2,139
24,350	24,400	1,122	28,150	28,200	1,368	31,950	32,000	1,625	35,750	35,800	1,884	39,550	39,600	2,142
24,400	24,450	1,125	28,200	28,250	1,371	32,000	32,050	1,629	35,800	35,850	1,887	39,600	39,650	2,146
24,450	24,500	1,128	28,250	28,300	1,375	32,050	32,100	1,632	35,850	35,900	1,891	39,650	39,700	2,149
24,500	24,550	1,132	28,300	28,350	1,378	32,100	32,150	1,636	35,900	35,950	1,894	39,700	39,750	2,152
24,550	24,600	1,135	28,350	28,400	1,381	32,150	32,200	1,639	35,950	36,000	1,897	39,750	39,800	2,156
24,600	24,650	1,138	28,400	28,450	1,384	32,200	32,250	1,642	36,000	36,050	1,901	39,800	39,850	2,159
24,650	24,700	1,141	28,450	28,500	1,388	32,250	32,300	1,646	36,050	36,100	1,904	39,850	39,900	2,163
24,700	24,750	1,145	28,500	28,550	1,391	32,300	32,350	1,649	36,100	36,150	1,908	39,900	39,950	2,166
24,750	24,800	1,148	28,550	28,600	1,394	32,350	32,400	1,653	36,150	36,200	1,911	39,950	40,000	2,169
24,800	24,850	1,151	28,600	28,650	1,398	32,400	32,450	1,656	36,200	36,250	1,914	40,000	40,050	2,173

If line 4 IA1040	2 of forr	n	If line 4			If line 42	2 of form	n	If line 42	2 of forr	n	If line 4	2 of forn	n
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
40,050	40,100	2,176	43,850	43,900	2,446	47,650	47,700	2,747	51,450	51,500	3,048	55,250	55,300	3,349
40,100	40,150	2,180	43,900	43,950	2,450	47,700	47,750	2,751	51,500	51,550	3,052	55,300	55,350	3,353
40,150	40,200	2,183	43,950	44,000	2,454	47,750	47,800	2,755	51,550	51,600	3,056	55,350	55,400	3,357
40,200	40,250	2,186	44,000	44,050	2,458	47,800	47,850	2,759	51,600	51,650	3,060	55,400	55,450	3,361
40,250	40,300	2,190	44,050	44,100	2,462	47,850	47,900	2,763	51,650	51,700	3,064	55,450	55,500	3,365
40,300	40,350	2,193	44,100	44,150	2,466	47,900	47,950	2,767	51,700	51,750	3,068	55,500	55,550	3,369
40,350	40,400	2,197	44,150	44,200	2,470	47,950	48,000	2,771	51,750	51,800	3,072	55,550	55,600	3,373
40,400	40,450	2,200	44,200	44,250	2,474	48,000	48,050	2,775	51,800	51,850	3,076	55,600	55,650	3,377
40,450	40,500	2,203	44,250	44,300	2,478	48,050	48,100	2,779	51,850	51,900	3,080	55,650	55,700	3,381
40,500	40,550	2,207	44,300	44,350	2,482	48,100	48,150	2,783	51,900	51,950	3,084	55,700	55,750	3,385
40,550	40,600	2,210	44,350	44,400	2,486	48,150	48,200	2,787	51,950	52,000	3,088	55,750	55,800	3,389
40,600	40,650	2,214	44,400	44,450	2,490	48,200	48,250	2,791	52,000	52,050	3,092	55,800	55,850	3,393
40,650	40,700	2,217	44,450	44,500	2,494	48,250	48,300	2,795	52,050	52,100	3,096	55,850	55,900	3,397
40,700	40,750	2,220	44,500	44,550	2,498	48,300	48,350	2,799	52,100	52,150	3,100	55,900	55,950	3,401
40,750	40,800	2,224	44,550	44,600	2,502	48,350	48,400	2,803	52,150	52,200	3,104	55,950	56,000	3,404
40,800	40,850	2,227	44,600	44,650	2,506	48,400	48,450	2,807	52,200	52,250	3,107	56,000	56,050	3,408
40,850	40,900	2,231	44,650	44,700	2,510	48,450	48,500	2,810	52,250	52,300	3,111	56,050	56,100	3,412
40,900	40,950	2,234	44,700	44,750	2,513	48,500	48,550	2,814	52,300	52,350	3,115	56,100	56,150	3,416
40,950	41,000	2,237	44,750	44,800	2,517	48,550	48,600	2,818	52,350	52,400	3,119	56,150	56,200	3,420
41,000	41,050	2,241	44,800	44,850	2,521	48,600	48,650	2,822	52,400	52,450	3,123	56,200	56,250	3,424
41,050	41,100	2,244	44,850	44,900	2,525	48,650	48,700	2,826	52,450	52,500	3,127	56,250	56,300	3,428
41,100	41,150	2,248	44,900	44,950	2,529	48,700	48,750	2,830	52,500	52,550	3,131	56,300	56,350	3,432
41,150	41,200	2,251	44,950	45,000	2,533	48,750	48,800	2,834	52,550	52,600	3,135	56,350	56,400	3,436
41,200	41,250	2,254	45,000	45,050	2,537	48,800	48,850	2,838	52,600	52,650	3,139	56,400	56,450	3,440
41,250	41,300	2,258	45,050	45,100	2,541	48,850	48,900	2,842	52,650	52,700	3,143	56,450	56,500	3,444
41,300	41,350	2,261	45,100	45,150	2,545	48,900	48,950	2,846	52,700	52,750	3,147	56,500	56,550	3,448
41,350	41,400	2,265	45,150	45,200	2,549	48,950	49,000	2,850	52,750	52,800	3,151	56,550	56,600	3,452
41,400	41,450	2,268	45,200	45,250	2,553	49,000	49,050	2,854	52,800	52,850	3,155	56,600	56,650	3,456
41,450	41,500	2,271	45,250	45,300	2,557	49,050	49,100	2,858	52,850	52,900	3,159	56,650	56,700	3,460
41,500	41,550	2,275	45,300	45,350	2,561	49,100	49,150	2,862	52,900	52,950	3,163	56,700	56,750	3,464
41,550	41,600	2,278	45,350	45,400	2,565	49,150	49,200	2,866	52,950	53,000	3,167	56,750	56,800	3,468
41,600	41,650	2,282	45,400	45,450	2,569	49,200	49,250	2,870	53,000	53,050	3,171	56,800	56,850	3,472
41,650	41,700	2,285	45,450	45,500	2,573	49,250	49,300	2,874	53,050	53,100	3,175	56,850	56,900	3,476
41,700	41,750	2,288	45,500	45,550	2,577	49,300	49,350	2,878	53,100	53,150	3,179	56,900	56,950	3,480
41,750	41,800	2,292	45,550	45,600	2,581	49,350	49,400	2,882	53,150	53,200	3,183	56,950	57,000	3,484
41,800	41,850	2,295	45,600	45,650	2,585	49,400	49,450	2,886	53,200	53,250	3,187	57,000	57,050	3,488
41,850	41,900	2,299	45,650	45,700	2,589	49,450	49,500	2,890	53,250	53,300	3,191	57,050	57,100	3,492
41,900	41,950	2,302	45,700	45,750	2,593	49,500	49,550	2,894	53,300	53,350	3,195	57,100	57,150	3,496
41,950	42,000	2,305	45,750	45,800	2,597	49,550	49,600	2,898	53,350	53,400	3,199	57,150	57,200	3,500
42,000	42,050	2,309	45,800	45,850	2,601	49,600	49,650	2,902	53,400	53,450	3,203	57,200	57,250	3,503
42,050	42,100	2,312	45,850	45,900	2,605	49,650	49,700	2,906	53,450	53,500	3,206	57,250	57,300	3,507
42,100	42,150	2,316	45,900	45,950	2,609	49,700	49,750	2,909	53,500	53,550	3,210	57,300	57,350	3,511
42,150	42,200	2,319	45,950	46,000	2,612	49,750	49,800	2,913	53,550	53,600	3,214	57,350	57,400	3,515
42,200	42,250	2,322	46,000	46,050	2,616	49,800	49,850	2,917	53,600	53,650	3,218	57,400	57,450	3,519
42,250	42,300	2,326	46,050	46,100	2,620	49,850	49,900	2,921	53,650	53,700	3,222	57,450	57,500	3,523
42,300	42,350	2,329	46,100	46,150	2,624	49,900	49,950	2,925	53,700	53,750	3,226	57,500	57,550	3,527
42,350	42,400	2,333	46,150	46,200	2,628	49,950	50,000	2,929	53,750	53,800	3,230	57,550	57,600	3,531
42,400	42,450	2,336	46,200	46,250	2,632	50,000	50,050	2,933	53,800	53,850	3,234	57,600	57,650	3,535
42,450	42,500	2,339	46,250	46,300	2,636	50,050	50,100	2,937	53,850	53,900	3,238	57,650	57,700	3,539
42,500	42,550	2,343	46,300	46,350	2,640	50,100	50,150	2,941	53,900	53,950	3,242	57,700	57,750	3,543
42,550	42,600	2,346	46,350	46,400	2,644	50,150	50,200	2,945	53,950	54,000	3,246	57,750	57,800	3,547
42,600	42,650	2,350	46,400	46,450	2,648	50,200	50,250	2,949	54,000	54,050	3,250	57,800	57,850	3,551
42,650	42,700	2,353	46,450	46,500	2,652	50,250	50,300	2,953	54,050	54,100	3,254	57,850	57,900	3,555
42,700	42,750	2,356	46,500	46,550	2,656	50,300	50,350	2,957	54,100	54,150	3,258	57,900	57,950	3,559
42,750	42,800	2,360	46,550	46,600	2,660	50,350	50,400	2,961	54,150	54,200	3,262	57,950	58,000	3,563
42,800	42,850	2,363	46,600	46,650	2,664	50,400	50,450	2,965	54,200	54,250	3,266	58,000	58,050	3,567
42,850	42,900	2,367	46,650	46,700	2,668	50,450	50,500	2,969	54,250	54,300	3,270	58,050	58,100	3,571
42,900	42,950	2,371	46,700	46,750	2,672	50,500	50,550	2,973	54,300	54,350	3,274	58,100	58,150	3,575
42,950	43,000	2,375	46,750	46,800	2,676	50,550	50,600	2,977	54,350	54,400	3,278	58,150	58,200	3,579
43,000	43,050	2,379	46,800	46,850	2,680	50,600	50,650	2,981	54,400	54,450	3,282	58,200	58,250	3,583
43,050	43,100	2,383	46,850	46,900	2,684	50,650	50,700	2,985	54,450	54,500	3,286	58,250	58,300	3,587
43,100	43,150	2,387	46,900	46,950	2,688	50,700	50,750	2,989	54,500	54,550	3,290	58,300	58,350	3,591
43,150	43,200	2,391	46,950	47,000	2,692	50,750	50,800	2,993	54,550	54,600	3,294	58,350	58,400	3,595
43,200	43,250	2,395	47,000	47,050	2,696	50,800	50,850	2,997	54,600	54,650	3,298	58,400	58,450	3,599
43,250	43,300	2,399	47,050	47,100	2,700	50,850	50,900	3,001	54,650	54,700	3,302	58,450	58,500	3,602
43,300	43,350	2,403	47,100	47,150	2,704	50,900	50,950	3,005	54,700	54,750	3,305	58,500	58,550	3,606
43,350	43,400	2,407	47,150	47,200	2,708	50,950	51,000	3,008	54,750	54,800	3,309	58,550	58,600	3,610
43,400	43,450	2,411	47,200	47,250	2,711	51,000	51,050	3,012	54,800	54,850	3,313	58,600	58,650	3,614
43,450	43,500	2,414	47,250	47,300	2,715	51,050	51,100	3,016	54,850	54,900	3,317	58,650	58,700	3,618
43,500	43,550	2,418	47,300	47,350	2,719	51,100	51,150	3,020	54,900	54,950	3,321	58,700	58,750	3,622
43,550	43,600	2,422	47,350	47,400	2,723	51,150	51,200	3,024	54,950	55,000	3,325	58,750	58,800	3,626
43,600	43,650	2,426	47,400	47,450	2,727	51,200	51,250	3,028	55,000	55,050	3,329	58,800	58,850	3,630
43,650	43,700	2,430	47,450	47,500	2,731	51,250	51,300	3,032	55,050	55,100	3,333	58,850	58,900	3,634
43,700	43,750	2,434	47,500	47,550	2,735	51,300	51,350	3,036	55,100	55,150	3,337	58,900	58,950	3,638
43,750	43,800	2,438	47,550	47,600	2,739	51,350	51,400	3,040	55,150	55,200	3,341	58,950	59,000	3,642
43,800	43,850	2,442	47,600	47,650	2,743	51,400	51,450	3,044	55,200	55,250	3,345	59,000	59,050	3,646

If line 4 IA1040	2 of forr	m	If line 42	2 of form		If line 42	2 of forn	n	If line 42	2 of form	n	If line 4 IA1040	2 of forn	n
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
59,050	59,100	3,650	62,850	62,900	3,951	66,650	66,700	4,278	70,450	70,500	4,619	74,250	74,300	4,960
59,100	59,150	3,654	62,900	62,950	3,955	66,700	66,750	4,282	70,500	70,550	4,623	74,300	74,350	4,964
59,150	59,200	3,658	62,950	63,000	3,959	66,750	66,800	4,286	70,550	70,600	4,628	74,350	74,400	4,969
59,200	59,250	3,662	63,000	63,050	3,963	66,800	66,850	4,291	70,600	70,650	4,632	74,400	74,450	4,973
59,250	59,300	3,666	63,050	63,100	3,967	66,850	66,900	4,295	70,650	70,700	4,637	74,450	74,500	4,978
59,300	59,350	3,670	63,100	63,150	3,971	66,900	66,950	4,300	70,700	70,750	4,641	74,500	74,550	4,982
59,350	59,400	3,674	63,150	63,200	3,975	66,950	67,000	4,304	70,750	70,800	4,646	74,550	74,600	4,987
59,400	59,450	3,678	63,200	63,250	3,979	67,000	67,050	4,309	70,800	70,850	4,650	74,600	74,650	4,991
59,450	59,500	3,682	63,250	63,300	3,983	67,050	67,100	4,313	70,850	70,900	4,655	74,650	74,700	4,996
59,500	59,550	3,686	63,300	63,350	3,987	67,100	67,150	4,318	70,900	70,950	4,659	74,700	74,750	5,000
59,550	59,600	3,690	63,350	63,400	3,991	67,150	67,200	4,322	70,950	71,000	4,664	74,750	74,800	5,005
59,600	59,650	3,694	63,400	63,450	3,995	67,200	67,250	4,327	71,000	71,050	4,668	74,800	74,850	5,009
59,650	59,700	3,698	63,450	63,500	3,998	67,250	67,300	4,331	71,050	71,100	4,673	74,850	74,900	5,014
59,700	59,750	3,701	63,500	63,550	4,002	67,300	67,350	4,336	71,100	71,150	4,677	74,900	74,950	5,018
59,750	59,800	3,705	63,550	63,600	4,006	67,350	67,400	4,340	71,150	71,200	4,682	74,950	75,000	5,023
59,800	59,850	3,709	63,600	63,650	4,010	67,400	67,450	4,345	71,200	71,250	4,686	75,000	75,050	5,027
59,850	59,900	3,713	63,650	63,700	4,014	67,450	67,500	4,349	71,250	71,300	4,691	75,050	75,100	5,032
59,900	59,950	3,717	63,700	63,750	4,018	67,500	67,550	4,354	71,300	71,350	4,695	75,100	75,150	5,036
59,950	60,000	3,721	63,750	63,800	4,022	67,550	67,600	4,358	71,350	71,400	4,700	75,150	75,200	5,041
60,000	60,050	3,725	63,800	63,850	4,026	67,600	67,650	4,363	71,400	71,450	4,704	75,200	75,250	5,045
60,050	60,100	3,729	63,850	63,900	4,030	67,650	67,700	4,367	71,450	71,500	4,709	75,250	75,300	5,050
60,100	60,150	3,733	63,900	63,950	4,034	67,700	67,750	4,372	71,500	71,550	4,713	75,300	75,350	5,054
60,150	60,200	3,737	63,950	64,000	4,038	67,750	67,800	4,376	71,550	71,600	4,718	75,350	75,400	5,059
60,200	60,250	3,741	64,000	64,050	4,042	67,800	67,850	4,381	71,600	71,650	4,722	75,400	75,450	5,063
60,250	60,300	3,745	64,050	64,100	4,046	67,850	67,900	4,385	71,650	71,700	4,727	75,450	75,500	5,068
60,300	60,350	3,749	64,100	64,150	4,050	67,900	67,950	4,390	71,700	71,750	4,731	75,500	75,550	5,072
60,350	60,400	3,753	64,150	64,200	4,054	67,950	68,000	4,394	71,750	71,800	4,735	75,550	75,600	5,077
60,400	60,450	3,757	64,200	64,250	4,058	68,000	68,050	4,399	71,800	71,850	4,740	75,600	75,650	5,081
60,450	60,500	3,761	64,250	64,300	4,062	68,050	68,100	4,403	71,850	71,900	4,744	75,650	75,700	5,086
60,500	60,550	3,765	64,300	64,350	4,066	68,100	68,150	4,408	71,900	71,950	4,749	75,700	75,750	5,090
60,550	60,600	3,769	64,350	64,400	4,071	68,150	68,200	4,412	71,950	72,000	4,753	75,750	75,800	5,095
60,600	60,650	3,773	64,400	64,450	4,075	68,200	68,250	4,417	72,000	72,050	4,758	75,800	75,850	5,099
60,650	60,700	3,777	64,450	64,500	4,080	68,250	68,300	4,421	72,050	72,100	4,762	75,850	75,900	5,104
60,700	60,750	3,781	64,500	64,550	4,084	68,300	68,350	4,426	72,100	72,150	4,767	75,900	75,950	5,108
60,750	60,800	3,785	64,550	64,600	4,089	68,350	68,400	4,430	72,150	72,200	4,771	75,950	76,000	5,113
60,800	60,850	3,789	64,600	64,650	4,093	68,400	68,450	4,435	72,200	72,250	4,776	76,000	76,050	5,117
60,850	60,900	3,793	64,650	64,700	4,098	68,450	68,500	4,439	72,250	72,300	4,780	76,050	76,100	5,122
60,900	60,950	3,797	64,700	64,750	4,102	68,500	68,550	4,444	72,300	72,350	4,785	76,100	76,150	5,126
60,950	61,000	3,800	64,750	64,800	4,107	68,550	68,600	4,448	72,350	72,400	4,789	76,150	76,200	5,131
61,000	61,050	3,804	64,800	64,850	4,111	68,600	68,650	4,453	72,400	72,450	4,794	76,200	76,250	5,135
61,050	61,100	3,808	64,850	64,900	4,116	68,650	68,700	4,457	72,450	72,500	4,798	76,250	76,300	5,140
61,100	61,150	3,812	64,900	64,950	4,120	68,700	68,750	4,462	72,500	72,550	4,803	76,300	76,350	5,144
61,150	61,200	3,816	64,950	65,000	4,125	68,750	68,800	4,466	72,550	72,600	4,807	76,350	76,400	5,149
61,200	61,250	3,820	65,000	65,050	4,129	68,800	68,850	4,471	72,600	72,650	4,812	76,400	76,450	5,153
61,250	61,300	3,824	65,050	65,100	4,134	68,850	68,900	4,475	72,650	72,700	4,816	76,450	76,500	5,158
61,300	61,350	3,828	65,100	65,150	4,138	68,900	68,950	4,480	72,700	72,750	4,821	76,500	76,550	5,162
61,350	61,400	3,832	65,150	65,200	4,143	68,950	69,000	4,484	72,750	72,800	4,825	76,550	76,600	5,167
61,400	61,450	3,836	65,200	65,250	4,147	69,000	69,050	4,489	72,800	72,850	4,830	76,600	76,650	5,171
61,450	61,500	3,840	65,250	65,300	4,152	69,050	69,100	4,493	72,850	72,900	4,834	76,650	76,700	5,176
61,500	61,550	3,844	65,300	65,350	4,156	69,100	69,150	4,498	72,900	72,950	4,839	76,700	76,750	5,180
61,550	61,600	3,848	65,350	65,400	4,161	69,150	69,200	4,502	72,950	73,000	4,843	76,750	76,800	5,184
61,600	61,650	3,852	65,400	65,450	4,165	69,200	69,250	4,507	73,000	73,050	4,848	76,800	76,850	5,189
61,650	61,700	3,856	65,450	65,500	4,170	69,250	69,300	4,511	73,050	73,100	4,852	76,850	76,900	5,193
61,700	61,750	3,860	65,500	65,550	4,174	69,300	69,350	4,515	73,100	73,150	4,857	76,900	76,950	5,198
61,750	61,800	3,864	65,550	65,600	4,179	69,350	69,400	4,520	73,150	73,200	4,861	76,950	77,000	5,202
61,800	61,850	3,868	65,600	65,650	4,183	69,400	69,450	4,524	73,200	73,250	4,866	77,000	77,050	5,207
61,850	61,900	3,872	65,650	65,700	4,188	69,450	69,500	4,529	73,250	73,300	4,870	77,050	77,100	5,211
61,900	61,950	3,876	65,700	65,750	4,192	69,500	69,550	4,533	73,300	73,350	4,875	77,100	77,150	5,216
61,950	62,000	3,880	65,750	65,800	4,197	69,550	69,600	4,538	73,350	73,400	4,879	77,150	77,200	5,220
62,000	62,050	3,884	65,800	65,850	4,201	69,600	69,650	4,542	73,400	73,450	4,884	77,200	77,250	5,225
62,050	62,100	3,888	65,850	65,900	4,206	69,650	69,700	4,547	73,450	73,500	4,888	77,250	77,300	5,229
62,100	62,150	3,892	65,900	65,950	4,210	69,700	69,750	4,551	73,500	73,550	4,893	77,300	77,350	5,234
62,150	62,200	3,896	65,950	66,000	4,215	69,750	69,800	4,556	73,550	73,600	4,897	77,350	77,400	5,238
62,200	62,250	3,899	66,000	66,050	4,219	69,800	69,850	4,560	73,600	73,650	4,902	77,400	77,450	5,243
62,250	62,300	3,903	66,050	66,100	4,224	69,850	69,900	4,565	73,650	73,700	4,906	77,450	77,500	5,247
62,300	62,350	3,907	66,100	66,150	4,228	69,900	69,950	4,569	73,700	73,750	4,911	77,500	77,550	5,252
62,350	62,400	3,911	66,150	66,200	4,233	69,950	70,000	4,574	73,750	73,800	4,915	77,550	77,600	5,256
62,400	62,450	3,915	66,200	66,250	4,237	70,000	70,050	4,578	73,800	73,850	4,920	77,600	77,650	5,261
62,450	62,500	3,919	66,250	66,300	4,242	70,050	70,100	4,583	73,850	73,900	4,924	77,650	77,700	5,265
62,500	62,550	3,923	66,300	66,350	4,246	70,100	70,150	4,587	73,900	73,950	4,929	77,700	77,750	5,270
62,550	62,600	3,927	66,350	66,400	4,251	70,150	70,200	4,592	73,950	74,000	4,933	77,750	77,800	5,274
62,600	62,650	3,931	66,400	66,450	4,255	70,200	70,250	4,596	74,000	74,050	4,938	77,800	77,850	5,279
62,650	62,700	3,935	66,450	66,500	4,260	70,250	70,300	4,601	74,050	74,100	4,942	77,850	77,900	5,283
62,700	62,750	3,939	66,500	66,550	4,264	70,300	70,350	4,605	74,100	74,150	4,947	77,900	77,950	5,288
62,750	62,800	3,943	66,550	66,600	4,269	70,350	70,400	4,610	74,150	74,200	4,951	77,950	78,000	5,292
62,800	62,850	3,947	66,600	66,650	4,273	70,400	70,450	4,614	74,200	74,250	4,956	78,000	78,050	5,297

If line	42 of forı ) is:	m	If line 4 IA1040	2 of forr is:	n	If line 4 IA1040	2 of forn	n	If line 4		n	If line 4	12 of forn	n
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is									
78,050	78,100	5,301	81,850	81,900	5,642	85,650	85,700	5,984	89,450	89,500	6,325	93,250	93,300	6,666
78,100	78,150	5,306	81,900	81,950	5,647	85,700	85,750	5,988	89,500	89,550	6,329	93,300	93,350	6,671
78,150	78,200	5,310	81,950	82,000	5,651	85,750	85,800	5,993	89,550	89,600	6,334	93,350	93,400	6,675
78,200	78,250	5,315	82,000	82,050	5,656	85,800	85,850	5,997	89,600	89,650	6,338	93,400	93,450	6,680
78,250	78,300	5,319	82,050	82,100	5,660	85,850	85,900	6,002	89,650	89,700	6,343	93,450	93,500	6,684
78,300	78,350	5,324	82,100	82,150	5,665	85,900	85,950	6,006	89,700	89,750	6,347	93,500	93,550	6,689
78,350	78,400	5,328	82,150	82,200	5,669	85,950	86,000	6,011	89,750	89,800	6,352	93,550	93,600	6,693
78,400	78,450	5,333	82,200	82,250	5,674	86,000	86,050	6,015	89,800	89,850	6,356	93,600	93,650	6,698
78,450	78,500	5,337	82,250	82,300	5,678	86,050	86,100	6,020	89,850	89,900	6,361	93,650	93,700	6,702
78,500	78,550	5,342	82,300	82,350	5,683	86,100	86,150	6,024	89,900	89,950	6,365	93,700	93,750	6,707
78,550	78,600	5,346	82,350	82,400	5,687	86,150	86,200	6,029	89,950	90,000	6,370	93,750	93,800	6,711
78,600	78,650	5,351	82,400	82,450	5,692	86,200	86,250	6,033	90,000	90,050	6,374	93,800	93,850	6,716
78,650	78,700	5,355	82,450	82,500	5,696	86,250	86,300	6,038	90,050	90,100	6,379	93,850	93,900	6,720
78,700	78,750	5,360	82,500	82,550	5,701	86,300	86,350	6,042	90,100	90,150	6,383	93,900	93,950	6,725
78,750	78,800	5,364	82,550	82,600	5,705	86,350	86,400	6,047	90,150	90,200	6,388	93,950	94,000	6,729
78,800	78,850	5,369	82,600	82,650	5,710	86,400	86,450	6,051	90,200	90,250	6,392	94,000	94,050	6,734
78,850	78,900	5,373	82,650	82,700	5,714	86,450	86,500	6,056	90,250	90,300	6,397	94,050	94,100	6,738
78,900	78,950	5,378	82,700	82,750	5,719	86,500	86,550	6,060	90,300	90,350	6,401	94,100	94,150	6,743
78,950	79,000	5,382	82,750	82,800	5,723	86,550	86,600	6,065	90,350	90,400	6,406	94,150	94,200	6,747
79,000	79,050	5,387	82,800	82,850	5,728	86,600	86,650	6,069	90,400	90,450	6,410	94,200	94,250	6,752
79,050	79,100	5,391	82,850	82,900	5,732	86,650	86,700	6,074	90,450	90,500	6,415	94,250	94,300	6,756
79,100	79,150	5,396	82,900	82,950	5,737	86,700	86,750	6,078	90,500	90,550	6,419	94,300	94,350	6,760
79,150	79,200	5,400	82,950	83,000	5,741	86,750	86,800	6,082	90,550	90,600	6,424	94,350	94,400	6,765
79,200	79,250	5,405	83,000	83,050	5,746	86,800	86,850	6,087	90,600	90,650	6,428	94,400	94,450	6,769
79,250	79,300	5,409	83,050	83,100	5,750	86,850	86,900	6,091	90,650	90,700	6,433	94,450	94,500	6,774
79,300	79,350	5,413	83,100	83,150	5,755	86,900	86,950	6,096	90,700	90,750	6,437	94,500	94,550	6,778
79,350	79,400	5,418	83,150	83,200	5,759	86,950	87,000	6,100	90,750	90,800	6,442	94,550	94,600	6,783
79,400	79,450	5,422	83,200	83,250	5,764	87,000	87,050	6,105	90,800	90,850	6,446	94,600	94,650	6,787
79,450	79,500	5,427	83,250	83,300	5,768	87,050	87,100	6,109	90,850	90,900	6,451	94,650	94,700	6,792
79,500	79,550	5,431	83,300	83,350	5,773	87,100	87,150	6,114	90,900	90,950	6,455	94,700	94,750	6,796
79,550	79,600	5,436	83,350	83,400	5,777	87,150	87,200	6,118	90,950	91,000	6,460	94,750	94,800	6,801
79,600	79,650	5,440	83,400	83,450	5,782	87,200	87,250	6,123	91,000	91,050	6,464	94,800	94,850	6,805
79,650	79,700	5,445	83,450	83,500	5,786	87,250	87,300	6,127	91,050	91,100	6,469	94,850	94,900	6,810
79,700	79,750	5,449	83,500	83,550	5,791	87,300	87,350	6,132	91,100	91,150	6,473	94,900	94,950	6,814
79,750	79,800	5,454	83,550	83,600	5,795	87,350	87,400	6,136	91,150	91,200	6,478	94,950	95,000	6,819
79,800	79,850	5,458	83,600	83,650	5,800	87,400	87,450	6,141	91,200	91,250	6,482	95,000	95,050	6,823
79,850	79,900	5,463	83,650	83,700	5,804	87,450	87,500	6,145	91,250	91,300	6,487	95,050	95,100	6,828
79,900	79,950	5,467	83,700	83,750	5,809	87,500	87,550	6,150	91,300	91,350	6,491	95,100	95,150	6,832
79,950	80,000	5,472	83,750	83,800	5,813	87,550	87,600	6,154	91,350	91,400	6,496	95,150	95,200	6,837
80,000	80,050	5,476	83,800	83,850	5,818	87,600	87,650	6,159	91,400	91,450	6,500	95,200	95,250	6,841
80,050	80,100	5,481	83,850	83,900	5,822	87,650	87,700	6,163	91,450	91,500	6,505	95,250	95,300	6,846
80,100	80,150	5,485	83,900	83,950	5,827	87,700	87,750	6,168	91,500	91,550	6,509	95,300	95,350	6,850
80,150	80,200	5,490	83,950	84,000	5,831	87,750	87,800	6,172	91,550	91,600	6,514	95,350	95,400	6,855
80,200	80,250	5,494	84,000	84,050	5,836	87,800	87,850	6,177	91,600	91,650	6,518	95,400	95,450	6,859
80,250 80,300 80,350 80,400	80,300 80,350 80,400 80,450	5,499 5,503 5,508 5,512	84,050 84,100 84,150 84,200	84,100 84,150 84,200 84,250	5,840 5,845 5,849 5,854	87,850 87,900 87,950 88,000	87,900 87,950 88,000 88,050	6,181 6,186 6,190 6,195	91,650 91,700 91,750 91,800	91,700 91,750 91,800 91,850	6,523 6,527 6,531 6,536	O\ If line 4	ABLE INCC /ER \$95,45 2 exceeds	50
80,450 80,500 80,550 80,600	80,500 80,550 80,600 80,650	5,517 5,521 5,526 5,530	84,250 84,300 84,350 84,400	84,300 84,350 84,400 84,450	5,858 5,862 5,867 5,871	88,050 88,100 88,150 88,200	88,100 88,150 88,200 88,250	6,199 6,204 6,208 6,213	91,850 91,900 91,950 92,000	91,900 91,950 92,000 92,050	6,540 6,545 6,549 6,554	excess 8.98%	), multiply 1 over \$95,4 (.0898) and 859.00. Er	25 by I add
80,650 80,700 80,750 80,800	80,700 80,750 80,800 80,850	5,535 5,539 5,544 5,548	84,450 84,500 84,550 84,600	84,500 84,550 84,600 84,650	5,876 5,880 5,885 5,889	88,250 88,300 88,350 88,400	88,300 88,350 88,400 88,450	6,217 6,222 6,226 6,231	92,050 92,100 92,150 92,200	92,100 92,150 92,200 92,250	6,558 6,563 6,567 6,572	the tota	l on line 43 040. Roun	3 of
80,850 80,900 80,950 81,000	80,900 80,950 81,000 81,050	5,553 5,557 5,562 5,566	84,650 84,700 84,750 84,800	84,700 84,750 84,800 84,850	5,894 5,898 5,903 5,907	88,450 88,500 88,550 88,600	88,500 88,550 88,600 88,650	6,235 6,240 6,244 6,249	92,250 92,300 92,350 92,400	92,300 92,350 92,400 92,450	6,576 6,581 6,585 6,590		2 of IA 104	·0 =
81,050 81,100 81,150 81,200	81,100 81,150 81,200 81,250	5,571 5,575 5,580 5,584	84,850 84,900 84,950 85,000	84,900 84,950 85,000 85,050	5,912 5,916 5,921 5,925	88,650 88,700 88,750 88,800	88,700 88,750 88,800 88,850	6,253 6,258 6,262 6,267	92,450 92,500 92,550 92,600	92,500 92,550 92,600 92,650	6,594 6,599 6,603 6,608	\$110,00 <b>STEP 1</b> \$110,00 \$14,57	00 - \$95,42	5 =
81,250 81,300 81,350 81,400	81,300 81,350 81,400 81,450	5,589 5,593 5,598 5,602	85,050 85,100 85,150 85,200	85,100 85,150 85,200 85,250	5,930 5,934 5,939 5,943	88,850 88,900 88,950 89,000	88,900 88,950 89,000 89,050	6,271 6,276 6,280 6,285	92,650 92,700 92,750 92,800	92,700 92,750 92,800 92,850	6,612 6,617 6,621 6,626	STEP 2	! 5 x 8.98% =	:
81,450 81,500 81,550 81,600	81,500 81,550 81,600 81,650	5,607 5,611 5,616 5,620	85,250 85,300 85,350 85,400	85,300 85,350 85,400 85,450	5,948 5,952 5,957 5,961	89,050 89,100 89,150 89,200	89,100 89,150 89,200 89,250	6,289 6,294 6,298 6,303	92,850 92,900 92,950 93,000	92,900 92,950 93,000 93,050	6,630 6,635 6,639 6,644	1 1	84 + \$6,859 84 (round to	
81,650 81,700 81,750 81,800	81,700 81,750 81,800 81,850	5,625 5,629 5,633 5,638	85,450 85,500 85,550 85,600	85,500 85,550 85,600 85,650	5,966 5,970 5,975 5,979	89,250 89,300 89,350 89,400	89,300 89,350 89,400 89,450	6,307 6,311 6,316 6,320	93,050 93,100 93,150 93,200	93,100 93,150 93,200 93,250	6,648 6,653 6,657 6,662		88,168 on li the IA 1040	

### IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2010

01-ADAIR	٦
0018 Adair-Casey 8%	
0252 Anita10%	
2673 Nodaway Valley 8%	
4978 Orient-Macksburg 20%	
6264 West Central Valley 1%	
02-ADAMS	
0914 C and M	
1503 Creston 2%	
2718 Griswold 12%	
3609 Lenox 15%	
4978 Orient-Macksburg 20%	
5328 Prescott 0%	
6651 Villisca 4%	
03-ALLAMAKEE	
0135 Allamakee 8% 1638 Decorah 5%	
1972 Eastern Allamakee 10%	
4419 MFL-Mar-Mac 8%	
5310 Postville 18%	
04-APPANOOSE *	
(see footnote below)	
0081 Albia 10%	•
1071 Centerville 5%	
4491 Moravia13% 4518 Moulton-Udell13%	
5895 Seymour 11%	
05-AUDUBON 0018 Adair-Casey 8%	
0252 Anita10%	
0387 Atlantic 14%	
0414 Audubon 8%	
1413 Coon Rapids-Bayard 7%	
2016 Elk Horn-Kimballton . 12%	
2151 Exira	
2754 Guthrie Center 7% 4014 Manning	
06-BENTON	
0576 Belle Plaine 10%	
0609 Benton 7%	
1062 Center Point-Urbana 7%	
1337 College	
1935 Union 9% 3105 Independence 8%	
4777 North Linn 8%	
6660 Vinton-Shellsburg 7%	
07-BLACK HAWK	
1044 Cedar Falls 0%	
1719 Denver 4%	
1791 Dike-New Hartford 7%	
1908 Dunkerton 10% 1935 Union 9%	
2502 Gladbrook-Reinbeck 8%	
3042 Hudson 6%	
3186 Janesville 8%	
3204 Jesup 0%	
6660 Vinton-Shellsburg 7%	į
6762 Wapsie Valley 10% 6795 Waterloo 0%	
6840 Waverly-Shell Rock 6%	
08-BOONE	•
0472 Ballard 2%	
0729 Boone 7%	
1967 East Greene 10%	
2466 Gilbert 0% 3942 Madrid 6%	
4779 North Polk 5%	
4878 Ogden 7%	
5184 Perry 3%	
5643 Roland-Story 8%	
6095 South Hamilton 9% 6096 SE Webster-Grand 6%	
6096 SE Webster-Grand 6% 6246 Stratford 9%	
6561 United	
7110 Woodward-Granger 8%	
09-BREMER	
1719 Denver 4%	
1908 Dunkerton 10%	
2349 Fredericksburg 10%	
3186 Janesville 8% 4599 Nashua-Plainfield 11%	
6273 Sumner 9%	
6471 Tripoli 10%	•
6762 Wapsie Valley 10%	
6840 Waverly-Shell Rock 6%	
10-BUCHANAN	
1935 Union 9% 1963 East Buchanan 11%	
3105 Independence 8%	
3204 Jesup 0%	-
4777 North Linn 8%	
4869 Oelwein 11%	
6175 Starmont 0% 6660 Vinton-Shellsburg 7%	
6660 Vinton-Shellsburg 7% 6762 Wapsie Valley 10%	
6950 West Delaware Co 4%	

	TIES, SCHOOL
	JENA VISTA
0072 0171	Albert City-Truesdale . 0% Alta 9%
0423	Aurelia 9%
2376	Galva-Holstein 4%
3537 4644	Laurens-Marathon 8% Newell-Fonda 7%
5823	Newell-Fonda
6048	Sioux Central 0%
6219	Storm Lake 3%
<b>12-B</b> U	JTLER AGWSB 169/
0153	AGWSR 16% Allison-Bristow 7%
0279	Aplington-
1015	Parkersburg 7%
1215 1791	Clarksville 15% Dike-New Hartford 7%
2664	Greene 0%
2781	Hampton-Dumont 3%
4599 6840	Nashua-Plainfield 11% Waverly-Shell Rock 6%
	ALHOUN
3411	Southern Cal 0%
4023	Manson-NW Webster . 8%
4644 5301	Newell-Fonda 7% Pomeroy-Palmer 10%
5323	Prairie Valley 10%
5625	Rockwell City-Lytton 0%
	ARROLL Ar-We-Va8%
0355 0999	Carroll 0%
1413	Coon Rapids-Bayard 7%
2520	Glidden-Ralston 10%
3411 4014	Southern Cal 0% Manning 19%
6741	Wall Lake View
	Auburn 4%
15-CA	ASS Anita10%
0252 0387	Atlantic 14%
0914	C and M 10%
2016	Elk Horn-Kimballton . 12%
2151 2718	Exira
6750	Walnut 2%
16-CE	
0603 1926	Bennett
3691	North Cedar 10%
3744	Lisbon 8%
4269 6408	Midland 13% Tipton 10%
6930	West Branch 13%
6975	West Liberty 15%
7038	M:14 00/
17_CE	Wilton 9%
17-CE	RRO GORDO
1233 2295	RRO GORDO Clear Lake
1233 2295 4131	Clear Lake
1233 2295	### RRO GORDO  Clear Lake
1233 2295 4131 4761 4772	Compage
1233 2295 4131 4761 4772 5616	### Corner
1233 2295 4131 4761 4772	### Company
1233 2295 4131 4761 4772 5616	STATE   Content   Conten
1233 2295 4131 4761 4772 5616 5697 5922	### Corner   10%
1233 2295 4131 4761 4772 5616 5697 5922 6633	Section
1233 2295 4131 4761 4772 5616 5697 5922 6633	### Corner   10%
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 0171 0423	### STATE
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 0171 0423 1152	### Corns
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 0171 0423 1152 1975	STATE   STAT
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CH 0171 0423 1152 1975 2376 3348	Section
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 0171 0423 1152 1975 2376	Section
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 0171 0423 1152 2376 3348 4068	TRO GORDO   Clear Lake
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 0171 0423 1152 1975 2376 3348 4068 5157 6048	Cherokee
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 0171 0423 1952 1975 2376 3348 4068 5157 6048 19-CF	STATE   STAT
1233 2295 4131 4761 4772 5616 5697 5922 6633 <b>18-CF</b> 00423 1152 1975 2376 4068 <b>19-CF</b>	RRO GORDO   Clear Lake
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 0171 0423 1952 1975 2376 3348 4068 5157 6048 19-CF	Company
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 0171 0171 02376 4068 5157 6048 19-CF 11116 2349 4059 4599	TRAIN GORDO   Clear Lake
1233 2295 4131 4761 47761 55697 5922 6633 <b>18-CF</b> 0171 0423 3376 3348 4068 <b>19-CF</b> 1116 2349 3029 4659 4662	Company   Comp
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 0171 0171 02376 4068 5157 6048 19-CF 11116 2349 4059 4599	Company
1233 2295 4131 4761 4772 5616 5697 5922 6633 18-CF 00423 1152 1975 2376 3348 4068 5157 6048 19-CF 1023 4599 4599 4692 4692 4692 66273	Company   Comp

\* Rates for residents of Appanoose County include a 1 percent local option surtax for Emergency Medical Services.

IST		_	<u>T</u>	N	U	M	В	E	F
<b>20-CL</b> 1211	ARK Cla							59	%
1970	Eas	t Uı	nior	١			1	39	%
3119 4505	Inte Mor								
4572	Mur	ray					1	49	%
21-CL 1218	AY Cla	v Ce	entr	al-l	Ev	erlv	,	59	%
2556	Gra	ettii	nge	r-T	err				
2862	Har	tley 1bo						79	%
3537	Lau	ren	s-M	ara	th	on .		89	%
4890 5157	Oko								
5724	Rut	hve	n-A	yrs	hir	e	1	29	%
6048 6102	Sio								
22-CL	AYT	ON							_
1080 1989	Cer								
2763	Cla	ytor	n Ri	dge	э			59	%
4419 5310	MFI Pos	M:	ar-N	/lac				89	%
6175	Sta	rmo	nt .					0	/° %
6591	Vall								
6961 23-CL	Wes		ט וו	ubi	uqu	ie (	J0.	69	/0
0918	Cal								
0936 1082	Can								
1278	Clin	iton						99	%
1675 1965	Del <sup>o</sup> Eas								
4041	Mad	quol	keta	ı				99	%
4269 4773	Mid Nor	land the	db ast				1 1	3°  1°	% %
5337	Pre	stor							
24-CR 0355	Ar-\							Ω	- -/-
0504	Bat	tle (	Cree	ek-					
1134	Ida Cha	Gr	ove					79	%
1701	Der	iso	n					79	%
1917	Boy	er \	/all	ey.			1	19	%
3996 4014	IKM Mar								
4033	Map	ole '	Vall	еу.			1	09	%
4860 5832	Ode Sch								
6741	Wal	I La	ιke	Vie	W				
25-DA		ourr S	1					4	/0
0027	Ade	l-D						09	
1576 1953	Dal Ear								
3942	Mad	drid						69	%
5121 5184	Pan Per	ıora rv	ma					39	
6264	Per Wes								%
6615 6822	Van Wai	Me uke							
6957	Wes	st D	es	Μо	ine	s		09	%
7110 <b>26-DA</b>	Woo	odw	ard	-Gr	an	gei		89	%
0657	Edd								
0977 1619	Car Dav								
4491	Mor	avia	a				1	29	%
4518 6592	Moi Van								
27-DE	CAT	UR							_
	Cer								
1211 3465	Lan	noni					1	29	%
3705 4505	Line	evill	e-C	lio			1	09	%
4505	Μοι	ınt i	Ayr.					69	%
4572	Mur	ray					1	49	%
28-DE 1989	Edg			-Cc	oles	sbu	ra	89	%
4043	Mad	quol	keta	١V	alle	Эу		09	%
4446 4777	Mor Nor								
6175	Sta	rmo	nt .					0	%
6950 6961	Wes								
29-DE	SM	OINI	ES						_
0882 1602	Bur								
2322	Dar For								
4203 4509	Med	diap	olis					79	%
	Mor Nev	v Lo	ndo	n.				99	%
6759	Waj	pell	o					79	%
6937 7047	We:	fiel	d-M	igt t. l	Jni	on		79	

30"DI	CKINSON
	Clay Central-Everly 5%
	Estherville-Lincoln
	Central 10%
	Graettinger-Terril 7%
	Harris-Lake Park 0%
2862	Hartley-Melvin-
4000	Sanborn 7%
4890	Okoboji
6120	Spirit Lake 6%
	BUQUE Dubuque 0%
4041	
4446	Monticello 5%
6961	Western Dubuque Co. 6%
32-EN	
0333	Armstrong-Ringsted . 13%
2124	Estherville-Lincoln
	Central 10%
2556	Graettinger-Terril 7%
33-FA	YETTE
	Fredericksburg 10%
4774 4869	
5310	Oelwein
6175	Starmont 0%
6273	Sumner 9%
6509	Turkey Valley 0%
6591	Valley 6%
6762	Wapsie Valley 10%
6943	West Central 10%
34-FL	OYD
1116 2664	Charles City 9%
2664 4599	Greene 0% Nashua-Plainfield 11%
4599 4761	Nora Springs-
	Rock Falls7%
4995	Osage 4%
5697	Rudd-Rockford-
	Marble Rock 0%
35-FR	ANKLIN
	AGWSR16%
0108	Alden10%
0916	Belmond-Klemme 3% Cal 12%
	Dows 0%
	Hampton-Dumont 3%
	Iowa Falls 7%
	Iowa Falls
3150 5922	Iowa Falls
3150 5922 <b>36-FR</b>	Iowa Falls
3150 5922 <b>36-FR</b> 2205	Iowa Falls
3150 5922 <b>36-FR</b> 2205 2369	lowa Falls
3150 5922 <b>36-FR</b> 2205 2369 2772	Iowa Falls
3150 5922 <b>36-FR</b> 2205 2369 2772 5976	Iowa Falls
3150 5922 <b>36-FR</b> 2205 2369 2772 5976 6003	Iowa Falls
3150 5922 <b>36-FR</b> 2205 2369 2772 5976 6003 <b>37-GF</b>	Iowa Falls
3150 5922 36-FR 2205 2369 2772 5976 6003 37-GF 1413 1967	Two contracts   Two contract
3150 5922 36-FR 2205 2369 2772 5976 6003 37-GF 1413 1967 2520	Iowa Falls
3150 5922 36-FR 2205 2369 2772 5976 6003 37-GF 1413 1967 2520 3195	Iowa Falls
3150 5922 36-FR 2205 2369 2772 5976 6003 37-GF 1413 1967 2520 3195 3411	Iowa Falls
3150 5922 36-FR 2205 2369 2772 5976 6003 37-GF 1413 1967 2520 3195 3411 5121	Iowa Falls
3150 5922 36-FR 2205 2369 2772 5976 6003 37-GF 1413 1967 2520 3195 3411 5121 5139	Iowa Falls
3150 5922 36-FR 2205 2369 2772 5976 6003 37-GF 1413 1967 2520 3195 3411 5121 5139 5184	Iowa Falls
36-FR 2205 2369 2772 5976 6003 37-GF 1413 1413 1413 15121 5121 5139 5184 5323 6096	Iowa Falls
33150 36-FR 22269 2772 5976 6003 37-GF 1413 1967 2520 3195 3411 55139 55184 5523 6096	Iowa Falls
33150 36-FR 22059 2369 2369 25976 6003 37-GF 1413 1967 2520 33195 33411 55121 55121 55184 6096 638-GF 60009	Iowa Falls
33150 36-FR 22269 2772 5976 6003 37-GF 1413 1967 2520 3195 3411 55139 55184 5523 6096	Iowa Falls
33150 5922 36-FR 2205 2275 25976 66003 37-GF 1413 1967 3195 3241 55139 5184 55184 56296 6603 38-GF	Iowa Falls
33150 5922 336-FR 22205 2369 2772 55976 66003 337-GF 2520 33195 33411 55139 55184 55323 66096 0009 0279	Iowa Falls         7%           Sheffield-Chapin-Meservey-Thornton         14%           EMONT         11%           Farragut         11%           Fremont-Mills         16%           Hamburg         4%           Shenandoah         13%           Sidney         10%           EENE         Coon Rapids-Bayard         7%           East Greene         10%           Glidden-Ralston         10%           Jefferson-Scranton         7%           Southern Cal         0%           Panorama         8%           Paton-Churdan         7%           Perry         3%           Prairie Valley         10%           SE Webster-Grand         6%           WINDY         AGWSR         16%           Aplington-Parkersburg         7%           BCLUW         10%
3150 5922 36-FR 2205 2369 2772 55976 66003 37-GF 2520 3195 3411 55139 55184 5323 66096 0009 0279	Iowa Falls
33150 5922 336-FR 22205 2369 2772 55976 66003 337-GF 2520 33195 33411 55139 55184 55323 66096 0009 0279	Iowa Falls
3150 36-FR 2205 236-FR 2205 2372 2572 37-GF 1413 1967 331-GF 1413 1967 331-GF 1413 1967 331-GF 1413 1967 3195 3411 5121 5184 5323 6096 38-GF 0009 0279 0540 1791 2007 2502	Iowa Falls
3150 5922 <b>36-FR</b> 2205 2369 5976 6003 <b>37-GF</b> 1413 1413 1411 5113 5121 5139 5184 36096 <b>38-GF</b> 0009 0279 0540 1791 2207 22727	Iowa Falls
3150 5922 <b>36-FR</b> 22205 22792 25976 66003 <b>37-GR</b> 31967 2520 33451 55139 6096 <b>688-GR</b> 90029 00540 01791 2007	Iowa Falls
3150 5922 <b>36-FR</b> 2205 2369 66003 <b>37-GF</b> 5976 66003 3195 2520 3195 5121 5121 5139 90279 0540 0740 0750 0750 0750 0750 0750 0750	Iowa Falls
3150 5922 36-FR 36-FR 22055 2379 2379 25976 6003 31413 1967 2520 2520 2520 2520 2007 2007 2007 200	Iowa Falls
31502 36-FR 22055 36-FR 22059 2772 239-92 2772 25976 6003 337-GF 1413 1967 25502 33195 33411 55139 55184 56036 38-GF 0009 0279 0540 0279 0540 0018 0018 0018 0018 0018	Iowa Falls
3150 5922 36-FR 22055 2369-FR 22059 2772 5976 6003 37-GF 1413 1967 2520 3195 3411 55139 55184 56323 6009 0279 0540 1791 12007 2502 2502 2502 2502 2502 2502 2502	Iowa Falls         7%           Sheffield-Chapin-Meservey-Thornton         14%           EMONT         11%           Farragut         11%           Fremont-Mills         16%           Hamburg         4%           Shenandoah         13%           Sidney         10%           BEENE         Coon Rapids-Bayard         7%           East Greene         10%           Glidden-Ralston         10%           Jefferson-Scranton         7%           Southern Cal         0%           Panorama         8%           Paton-Churdan         7%           Perry         3%           Prairie Valley         10%           SE Webster-Grand         6%           RUNDY         Agwist           Aplington-Parkersburg         7%           BCLUW         10%           Dike-New Hartford         7%           Gladbrook-Reinbeck         8%           Grundy Center         7%           THRIE         Adair-Casey         8%           Audubon         8%           Coon Rapids-Bayard         7%           Exira         9%
3150 5922 36-FR 36-FR 22055 2369 2772 5976 6003 31-413 1967 31-95 33411 5121 5121 5129 0009 0009 0000 0000 0000 0000 0000 0	Iowa Falls
3150 5922 36-FR 22055 23792 25976 25976 1413 3195 33411 5121 5121 5121 6096 6093 6096 6093 6096 6093 6096 6096	Iowa Falls         7%           Sheffield-Chapin-Meservey-Thornton         14%           EMONT         11%           Farragut         11%           Fremont-Mills         16%           Hamburg         4%           Shenandoah         13%           Sidney         10%           BEENE         Coon Rapids-Bayard         7%           East Greene         10%           Glidden-Ralston         10%           Jefferson-Scranton         7%           Southern Cal         0%           Panorama         8%           Paton-Churdan         7%           Perry         3%           Prairie Valley         10%           SE Webster-Grand         6%           RUNDY         Agwist           Aplington-Parkersburg         7%           BCLUW         10%           Dike-New Hartford         7%           Gladbrook-Reinbeck         8%           Grundy Center         7%           THRIE         Adair-Casey         8%           Audubon         8%           Coon Rapids-Bayard         7%           Exira         9%
3150 5992 36-FR 22055 2369 2772 25976 6003 37-GF 1413 1967 2520 3195 3411 15139 5184 3626 38-GF 0009 0279 0540 01791 22007 22727 39-GL 4141 312151 22754 4141 312151 22754	Iowa Falls
3150 5922 36-FR 22055 36-FR 22055 2369 2772 5976 6003 3195 33411 5121 5121 5129 0009 0009 0000 0000 0000 0000 0000 0	Iowa Falls
3150 5922 36-FR 22055 236-FR 22055 2369 2772 25976 6003 37-GF 1413 1967 2510 33195 33411 5139 5184 56393 6009 0279 0540 0279 0540 0179 02502 22727 39-GL 0018 0414 1413 2151 1412 2754 40-HA 40-	Iowa Falls
31500 5922 36-FR 22055 2369-FR 22055 5976 6003 37-GF 1413 1967 2520 3195 3411 51139 5184 5323 6009 0279 0540 17911 2007 2502 2502 39-GL 30018 0414 413 2151 2754 40-HA 38033 38033 4775 56643	Iowa Falls
31500 5922 36-FR 36-FR 22055 2369 2379 25976 66003 31-413 1967 331-55 3411 55121 55139 55184 55323 6603 688-GF 69009 0279 0540 11791 2007 2502 2727 309-GL 4413 41413 2754 460-HA 400-HA 400-HA 400-HA 400-HA 400-HA 400-HA	Iowa Falls
31502 36-FR 22055 36-FR 22055 2369-FR 22059 2772 25976 6003 37-GF 1413 1967 1413 1967 15139 5184 56121 56139 0279 0279 0279 0279 0279 0279 0279 027	Iowa Falls
31502 36-FR 22055 36-FR 22055 2369-FR 22059 2772 25976 6003 37-GF 1413 1967 1413 1967 15139 5184 56121 56139 0279 0279 0279 0279 0279 0279 0279 027	Iowa Falls
31502 36-FR 22055 36-FR 22055 2369-FR 22059 2772 25976 6003 37-GF 1413 1967 1413 1967 15139 5184 56121 56139 0279 0279 0279 0279 0279 0279 0279 027	Iowa Falls

	NCOCK
0594	Belmond-Klemme 3%
0819	West Hancock 11%
1206	Clarion-Goldfield 8%
1449	Corwith-Wesley 20%
2295	Forest City 10%
2403	Garner-Hayfield 11%
5922	Sheffield-Chapin-
	Meservey-Thornton 14%
6417	Titonka 9%
6633	Ventura 13%
7083	
42-H	ARDIN
0009	AGWSR 16%
0108	Alden10%
0540	BCLUW 10%
1359	Colo-Nesco 8%
2007	Eldora-
	New Providence 7%
3033	Hubbard-Radcliffe 0%
3150	Iowa Falls 7%
5643	Roland-Story 8%
	PRISON
	ARRISON
0441	A-H-S-T 0%
1917	Boyer Valley 11%
2826	Harlan 8%
3798	Logan-Magnolia 7%
4356	Missouri Valley 7%
6460	Tri-Center8%
6969	West Harrison 11%
6987	West Monona 6%
7092	Woodbine 14%
44-HE	
1602	Danville 10%
2169	Fairfield 4%
2322	Fort Madison 0%
2834	Harmony 13%
4536	Mount Pleasant 5%
4689	New London 9%
6700	
7047	Winfield-Mt. Union 7%
45-HC	OWARD
3029	Howard-Winneshiek . 12%
4662	New Hampton 4%
5508	Riceville11%
6509	Turkey Valley 0%
46-HL	JMBOLDT
1206	Clarion-Goldfield 8%
	EI- O
1944	Fagle Grove 7%
1944	Eagle Grove 7%
1944 2493	Gilmore City-
2493	Gilmore City- Bradgate12%
2493 3060	Gilmore City- Bradgate 12% Humboldt 7%
2493 3060 3897	Gilmore City- Bradgate
2493 3060	Gilmore City- Bradgate 12% Humboldt 7%
2493 3060 3897	Gilmore City-         Bradgate
2493 3060 3897 6516 6921	Gilmore City-         Bradgate       12%         Humboldt       7%         Lu Verne       15%         Twin Rivers       20%         West Bend-Mallard       0%
2493 3060 3897 6516 6921 47-ID	Gilmore City-           Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%
2493 3060 3897 6516 6921	Gilmore City-           Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-
2493 3060 3897 6516 6921 47-ID 0504	Gilmore City-         Bradgate       12%         Humboldt       7%         Lu Verne       15%         Twin Rivers       20%         West Bend-Mallard       0%         A       Battle Creek-         Ida Grove       7%
2493 3060 3897 6516 6921 47-ID 0504	Gilmore City-         Bradgate       12%         Humboldt       7%         Lu Verne       15%         Twin Rivers       20%         West Bend-Mallard       0%         A       Battle Creek-         Ida Grove       7%         Denison       7%
2493 3060 3897 6516 6921 47-ID 0504	Gilmore City-         Bradgate       12%         Humboldt       7%         Lu Verne       15%         Twin Rivers       20%         West Bend-Mallard       0%         A       Battle Creek-         Ida Grove       7%
2493 3060 3897 6516 6921 <b>47-ID</b> 0504 1701 1975	Gilmore City-Bradgate     12%       Humboldt     7%       Lu Verne     15%       Twin Rivers     20%       West Bend-Mallard     0%       A     Battle Creek-Ida Grove     7%       Denison     7%       River Valley     12%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376	Gilmore City-       Bradgate     12%       Humboldt     7%       Lu Verne     15%       Twin Rivers     20%       West Bend-Mallard     0%       A     Battle Creek-       Ida Grove     7%       Denison     7%       River Valley     12%       Galva-Holstein     4%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033	Gilmore City-Bradgate       12%         Humboldt       7%         Lu Verne       15%         Twin Rivers       20%         West Bend-Mallard       0%         A       3         Battle Creek-Ida Grove       7%         Denison       7%         River Valley       12%         Galva-Holstein       4%         Maple Valley       10%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove           Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5823	Gilmore City-           Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         8           Battle Creek-         Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5823 5832	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove           Ida Grove         7%           Penison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Schaller-Crestland         10%           Schleswig         7%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5823	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove           Ida Grove         7%           Penison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Schaller-Crestland         10%           Schleswig         7%
2493 3060 3897 6516 6921 <b>47-ID</b> 0504 1701 1975 2376 4033 4860 5823 5832 <b>48-IO</b>	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove           Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5823 5832 48-IO 0576	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         A           Battle Creek-Ida Grove         7%           Poenison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA           Belle Plaine         10%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5823 5832 48-IO 0576 0609	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         A           Battle Creek-Ida Grove         7%           Poenison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA           Belle Plaine         10%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 0578 0679 0679	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         8           Battle Creek-Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Schaller-Crestland         10%           Schleswig         7%           WA           Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5823 5832 48-IO 0576 0609 1221 2097	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Penison         7%           Maple Valley         10%           Odebott-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5823 48-IO 0609 1221 2097 2766	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Scheleswig         7%           WA           Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5823 5832 48-IO 0576 0609 1221 2097	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA           Belle Plaine         10%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Lowa Valley         15%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5823 48-IO 0609 1221 2097 2766	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA           Belle Plaine         10%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Lowa Valley         15%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5823 48-IO 0576 0609 1221 2097 2766 3154 4271	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA           Belle Plaine         10%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Lowa Valley         15%
2493 3060 3897 6516 6921 <b>47-ID</b> 0504 1701 1975 2376 4033 4860 5823 5832 <b>48-IO</b> 0609 1221 2097 2766 3154 4271 6462	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         A           Battle Creek-Ida Grove         7%           Ida Grove         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           lowa Valley         15%           Mid-Prairie         10%           Tri-County         16%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 48-IO 0569 1221 2097 2766 3154 4271 6462 7029	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schaller-Crestland         10%           Schleswig         7%           WA           Belle Plaine         10%           Schleswig         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Williamsburg         8%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 5823 5832 2097 2766 6060 9097 2766 4021 2097 2766 4021 4031 4031 4031 4031 4031 4031 4031 403	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Biver Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schleswig         7%           WA           Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON
3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 48-IO 0576 0609 1221 12097 2766 3154 4271 6462 7029 49-JJA	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON           Andrew         14%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5623 5832 48-IO 2097 22766 3154 4271 7029 49-JA 90585	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Williamsburg         8%           CKSON           Andrew         14%           Bellevue         4%
3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 48-IO 0576 0609 1221 12097 2766 3154 4271 6462 7029 49-JJA	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON           Andrew         14%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4860 5623 5832 48-IO 2097 22766 3154 4271 7029 49-JA 90585	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         0%           Battle Creek-Ida Grove         7%           Ida Grove         7%           Biver Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebott-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON           Andrew         14%           Delwood         10%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 5832 48-IO 0576 0609 1221 12097 2766 3154 427 49-JA 0585 1675 1863	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Beison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schleswig         7%           WA         Belle Plaine         10%           Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON           Andrew         14%           Bellevue         4%           Delwood         10%           Dubuque         0%
2493 3080 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 5823 5832 48-IO 2097 2766 3154 4271 7029 49-JA 0585 1675 1863 1675 1685 1675 1685 1685 1685 1685 1685 1685 1685 168	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Beiver Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           Benjish Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Williamsburg         8%           CKSON           Andrew         14%           Bellevue         4%           Delwood         10%           East Central         0%
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4030 5823 5832 2766 0609 112097 2766 4022 49-JA 0585 1675 1863 1965	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         0%           Battle Creek-Ida Grove         7%           Ide Grove         7%           Biver Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebott-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON           Andrew         14%           Bellevue         4%           Delwood         10%           East Central         0%           Maquoketa         9%
3060 3897 6516 6921 47-10 50504 1701 1975 2376 4033 4860 5823 5832 48-10 6069 1221 12097 2766 3154 49-10 6482 7029 49-10 6482 7029 49-10 6482 1675 1675 1675 1675 1675 1675 1675 1675	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Beison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schleswig         7%           WA         Belle Plaine         10%           Belle Plaine         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON         Andrew         14%           Bellevue         4%           Delwood         10%           Dubuque         0%           East Central         0%           Maquoketa         9%           Midland         13%
3000 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 48-IO 0609 1221 2097 2766 3154 462 7029 49-JA 0585 1675 1865 1865 4041 4269 5337	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Penison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           Benjish Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Williamsburg         8%           CKSON           Andrew         14%           Bellevue         4%           Delwood         10%           Maquoketa         9%           Midland         13%           Midland
2493 3690 6521 47-ID 0504 1701 1975 2376 4033 4860 0569 1221 2097 2976 2076 2076 2076 2076 2076 2076 2076 20	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebott-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA           Belle Plaine         10%           Schaller-Cresk-Amana         10%           English Valleys         20%           HLV         9%           lowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON           Andrew         14%           Bellevue         4%           Delwood         10%           Delwood         10%           East Central         0%           Maquoketa         9%           Midland         13%
2493 3690 6521 47-ID 0504 1701 1975 2376 4033 4860 0569 1221 2097 2976 2076 2076 2076 2076 2076 2076 2076 20	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Williamsburg         8%           CCKSON         Andrew         14%           Bellevue         4%           Delwood         10%           Dubuque         0%           East Central         0%           Maquoketa         9%           Midland         13%
2493 3690 6521 47-ID 0504 1701 1975 2376 4033 4860 0569 1221 2097 2976 2076 2076 2076 2076 2076 2076 2076 20	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Williamsburg         8%           CCKSON         Andrew         14%           Bellevue         4%           Delwood         10%           Dubuque         0%           East Central         0%           Maquoketa         9%           Midland         13%
3060 3897 6516 69211 0504 1701 1975 2376 4033 5832 48-10 0576 0609 1221 1297 2766 4427 16462 7029 49-14 1675 1863 1965 49-14 1675 1863 1965 49-14 1675 1696 1696 1697 1697 1697 1697 1697 1697	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Battle Creek-Ida Grove         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valley         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON         Andrew         14%           Bellevue         4%           Delwood         10%           Dubuque         0%           Maquoketa         9%           Midland         13%           Preston
2493 3690 6521 47-ID 0504 1701 1975 2376 4033 48-03 5823 5832 48-IO 2097 22766 3154 4271 2097 2097 2186 3185 4041 4269 5337 6961 50-JA 6961 50-JA 697 697 697 697 697 697 697 697 697 697	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Benison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HuV         9%           Iowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON           Andrew         14%           Bellevue         4%           Delwood         10%           Maquoketa         9%           Midland         13%           Fest Central
3060 3897 6516 640 327 6516 6401 1701 1975 2376 4033 5832 48-10 0576 0609 12297 2766 4271 6462 7029 49-JJ 0243 0585 1863 1965 1972 997 1972 1972 1972 1972 1972 1972	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Beison         7%           Miver Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Howa Valley         15%           Mid-Prairie         10%           Williamsburg         8%           CKSON           Andrew         14%           Bellevue         4%           Bellevue         4%           Matowod         10           Dubuque         0%           East Central         0%           Maquoketa
3060 3897 6516 6921 47-10 50504 1701 1975 2376 4033 5832 48-10 0576 0609 1221 12097 2766 3154 4271 6462 7029 49-JA 30585 1675 4041 4041 4041 4051 5051 5051 5051 505	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Battle Creek-Ida Grove         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Williamsburg         8%           CKSON         Andrew         14%           Bellevue         4%           Delwood         10%           Dubuque         0%           East Central         0%           Maquoketa         9%           Midland         13%           Preston <t< td=""></t<>
2493 3060 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 5832 48-ID 2097 22766 3154 4271 2097 2766 3154 4271 4269 5337 6961 50-JA 0720 1332 1350 2709	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Denison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Ocheolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA           Belle Plaine         10%           Schaller-Crest-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON           Andrew         14%           Bellevue         4%           Delwood         10%           Mudland         13%           Feast Central         0%           Mestern Dubuque Co.         6%           SPER           B
3060 3897 6516 640 327 6516 640 1701 1975 2376 4033 5832 48-10 0576 0609 12297 2766 4271 6462 7029 49-JJ 0243 0585 1863 1965 5337 6961 1970 1970 1970 1970 1970 1970 1970 197	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Benison         7%           River Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Howa Valley         15%           Mid-Prairie         10%           Williamsburg         8%           CKSON         Andrew         14%           Bellevue         4%           Bellevue         4%           Maluque         0           East Central         0%           Maquoketa         9%           Midland         13%
3060 3897 6516 69211 47-ID 50504 17915 2376 4033 4860 5823 5832 48-IO 0676 0609 1221 22766 3154 49-JA 0585 4041 49-JA 0585 5337 1965 4041 5051 30720 1332 2709 3306 2709 3906	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Battle Creek-Ida Grove         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Williamsburg         8%           CKSON         Andrew         14%           Bellevue         4%           Delwood         10%           Dubuque         0%           East Central         0%           Maquoketa         9%           Midland         13%           Preston <t< td=""></t<>
3000 3897 6516 6921 47-ID 0504 1701 1975 2376 4033 4840 0609 1221 2097 2766 3154 429 49-JA 20585 1675 1863 1675 1863 1675 1875 1875 1875 1875 1875 1875 1875 18	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Denison         7%           Biver Valley         12%           Galva-Holstein         4%           Maple Valley         10%           Odebott-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA           Belle Plaine         10%           Scheller-Crest-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Tri-County         16%           Williamsburg         8%           CKSON           Andrew         14%           Delwood         10%           Mudland         13%           Feast Central         0%           Mestern Dubuque Co. 6%           SPER           Baxter         12%           Bondurant-Farrar
3060 3897 6516 69211 47-ID 50504 17915 2376 4033 4860 5823 5832 48-IO 0676 0609 1221 22766 3154 49-JA 0585 4041 49-JA 0585 5337 1965 4041 5051 30720 1332 2709 3306 2709 3906	Gilmore City-Bradgate         12%           Humboldt         7%           Lu Verne         15%           Twin Rivers         20%           West Bend-Mallard         0%           A         Battle Creek-Ida Grove         7%           Ida Grove         7%           Battle Creek-Ida Grove         12%           Galva-Holstein         4%           Maple Valley         10%           Odebolt-Arthur         8%           Schaller-Crestland         10%           Schleswig         7%           WA         Belle Plaine         10%           Benton         7%           Clear Creek-Amana         10%           English Valleys         20%           HLV         9%           Iowa Valley         15%           Mid-Prairie         10%           Williamsburg         8%           CKSON         Andrew         14%           Bellevue         4%           Delwood         10%           Dubuque         0%           East Central         0%           Maquoketa         9%           Midland         13%           Preston <t< td=""></t<>

#### TRICT NUMBERS, SURTAX RATES FOR 2010 IOWA COL

	IOWA	
	Southeast Polk	5%
	FFERSON Cardinal1	0.0/
	Fairfield	
	Mount Pleasant	
	Pekin	
	Waco Washington	
	HNSON	0 70
	Clear Creek-Amana . 1	
	College Highland	
	lowa City	
	Lisbon	
	Lone Tree 1 Mid-Prairie 1	
	Mount Vernon	
6093	Solon	6%
	West Branch 1 West Liberty 1	
	Williamsburg	
53-JO		_
	Anamosa	
	North Cedar 1 Lisbon	
	Midland 1	
	Monticello	
	Mount Vernon Olin 1	
6961	Western Dubuque Co.	6%
54-KE		
2097	English Valleys 2	20%
	Fremont 1 Keota 1	
	Pekin	
	Sigourney	
	Tri-County 1 SSUTH	6%
	Algona	7%
0333	Armstrong-Ringsted . 1	3%
0873	North Iowa 1	0%
3897	Corwith-Wesley 2 Lu Verne1	5%
	North Kossuth1	
	Sentral 1	
	Titonka Twin Rivers2	
	West Bend-Mallard	
56-LEI		
	Central Lee 1 Fort Madison 1	
	Harmony1	
3312	Keokuk	0%
4536 <b>57-LIN</b>	Mount Pleasant	5%
	Alburnett	0%
0234	Anamosa	7%
1053	Cedar Rapids	5% 7%
1082	Center Point-Urbana Central City	0%
1337	College	0%
	Linn-Mar	
	Lisbon Marion	
4446	Monticello	5%
	Mount Vernon	
	North Linn Solon	
	Springville	
58-LO		
	Columbus1	
	Highland Lone Tree 1	
	Louisa-Muscatine 1	
	Mediapolis	
	Morning Sun Waco	7% 0%
	Wapello	
	Winfield-Mt. Union	7%
<b>59-LU</b> 0	CAS Chariton1	5%
	Clarke	
4505	Mormon Trail 1	3%
	Southeast Warren 1	
6854 60-LY	Wayne	0 70
0747	Boyden-Hull	9%
1095	Central Lyon	9%
	George-Little Rock 1 Rock Valley	
	Sheldon	

JNI	•
6983	West Lyon 10%
0027	
1953	Earlham 0%
1970	East Union 13%
2673 3119	Nodaway Valley 8% Interstate 35 0%
4122	Martensdale-
	St. Marys 8%
4978 6615	Orient-Macksburg 20%
7056	Van Meter 5% Winterset 4%
	AHASKA
0657	Eddyville-Blakesburg 10%
2367 3906	Fremont 12% Lynnville-Sully 8%
4776	North Mahaska 0%
5013	Oskaloosa 0%
5166	Pella
6462 6512	Tri-County 16% Twin Cedars 6%
	ARION
1107	Chariton15%
3375	Knoxville 6% Melcher-Dallas 11%
4212 5166	Pella 4%
5256	Pleasantville 10%
5319	PCM 5%
6101 6512	Southeast Polk 5% Twin Cedars 6%
	ARSHALL
0513	
0540	BCLUW 10%
1350 1359	Collins-Maxwell 3% Colo-Nesco 8%
2007	Eldora-
	New Providence 7%
2502	Gladbrook-Reinbeck 8%
2682 3582	GMG 12% East Marshall 12%
4104	Marshalltown 0%
6985	West Marshall 9%
65-MI	
2369 2511	Fremont-Mills 16% Glenwood 0%
3645	Lewis Central 6%
3978	Malvern 15%
4751	Nishna Valley 12%
5976 6453	Shenandoah
	TCHELL
4761	Nora Springs-
4005	Rock Falls 7%
4995 5508	Osage 4% Riceville11%
5697	Rudd-Rockford-
	Marble Rock 0%
5751	St. Ansgar 8%
	ONONA Charter Oak-Ute 15%
	Bover Valley 11%
4033	Maple Valley 10%
6969 6987	West Harrison 11% West Monona 6%
6992	
7002	
7092	Woodbine 14%
	ONROE 09/
0081 0657	Albia 9% Eddyville-Blakesburg 10%
4491	Moravia12%
	ONTGOMERY
2113 2718	
4751	
5463	Red Oak19%
5976	Shenandoah13%
6165 6651	Stanton 10% Villisca 4%
	JSCATINE 4%
	Columbus 15%
1611	Davenport 0%
1926 3841	Durant 9% Louisa-Muscatine 10%
4581	Muscatine 0%
6975	West Liberty 15%
7038	
	BRIEN Clay Central-Everly 5%
2862	
	Conhorn 70/

4149 MOC-Floyd Valley ..... 7% 5157 South O'Brien ..... 10% 5949 Sheldon ..... 7%

	RICI NUMBER		<u> </u>
	Sioux Central 0%	80-RINGGOLD	
	CEOLA	0549 Bedford	
	George-Little Rock 19%	1224 Clearfield	
	Harris-Lake Park 0%	1503 Creston	
2862	Hartley-Melvin-	1782 Diagonal	
F0.40	Sanborn 7%	1970 East Union	
5949	Sheldon	3465 Lamoni 3609 Lenox	
	Sibley-Ocheyedan 7%		
73-PA		4527 Mount Ayr	6%
	Bedford 10%	81-SAC	00/
	Clarinda 5%	0171 Alta	
	Essex	2376 Galva-Holstein 3411 Southern Cal	
	Red Oak 19%		
	Shenandoah 13% South Page 15%	4644 Newell-Fonda	
	Stanton 10%	5625 Rockwell City-Lytton	0 /0
	Villisca 4%	5742 Sac	0 /0
	LO ALTO	5823 Schaller-Crestland	
		6219 Storm Lake	
	Armstrong-Ringsted . 13%	6741 Wall Lake View	3 /0
	Emmetsburg 12%	Auburn	10/-
	Graettinger-Terril 7% Laurens-Marathon 8%	82-SCOTT	4 /0
	Pocahontas Area 8%	0603 Bennett	0.0/
		0621 Bettendorf	
	Ruthven-Ayrshire 12% Sentral 13%	0918 Calamus Wheatland.	
	West Bend-Mallard 0%	1611 Davenport	
	YMOUTH	1926 Durant	
	Akron-Westfield 9%	4784 North Scott	
	Hinton 7%	5250 Pleasant Valley	
	Kingsley-Pierson 3%	83-SHELBY	0 /0
	Lawton-Bronson 4%	0441 A-H-S-T	∩%
	Le Mars 0%	1917 Boyer Valley	110/
	Marcus-Meriden-	2016 Elk Horn-Kimballton .	
4000	Cleghorn 10%	2826 Harlan	
5486	Remsen-Union 0%	3996 IKM	
	Sioux City6%	4014 Manning	
	West Sioux 6%	6460 Tri-Center	
	CAHONTAS	6750 Walnut	
	Albert City-Truesdale. 0%	7092 Woodbine	
	Gilmore City-	84-SIOUX	1 7 70
2430	Bradgate12%	0747 Boyden-Hull	0.9/
3537	Laurens-Marathon 8%	2457 George-Little Rock	
	Manson-NW Webster. 8%	4149 MOC-Floyd Valley	
	Newell-Fonda 7%	5486 Remsen-Union	
	Pocahontas Area 8%	5607 Rock Valley	
	Pomeroy-Palmer 10%	5949 Sheldon	
	West Bend-Mallard 0%	6030 Sioux Center	
77-PC		6983 West Lyon	10%
0261	Ankeny0%	6990 West Sioux	6%
0472	Ballard 2%	85-STORY	0 /0
	Bondurant-Farrar 3%	0225 Ames	5%
0981	Carlisle 0%	0472 Ballard	
1350	Collins-Maxwell 3%	1350 Collins-Maxwell	
	Dallas Center-Grimes 0%	1359 Colo-Nesco	
	Des Moines	2466 Gilbert	
	Johnston	4617 Nevada	
3942	Madrid 6%	4779 North Polk	
4779	North Polk 5%	5643 Roland-Story	8%
5319	PCM 5%	6561 United	
5805	Saydel0%	6985 West Marshall	9%
6101	Southeast Polk 5%	86-TAMA	
	Urbandale 0%	0576 Belle Plaine	10%
	West Des Moines 0%	0609 Benton	
7110	Woodward-Granger 8%	1935 Union	
78-PC	TTAWATTAMIE	2502 Gladbrook-Reinbeck	
0387	Atlantic 14%	2682 GMG	12%
	A-H-S-T 0%	2727 Grundy Center	7%
1476	Council Bluffs 0%	3582 East Marshall	12%
	Glenwood 0%	4785 North Tama	9%
2718	Griswold 12%	6098 South Tama	7%
3645	Lewis Central 6%	87-TAYLOR	
	Missouri Valley 7%	0549 Bedford	10%
4824	Riverside 9%	1197 Clarinda	5%
	Red Oak 19%	1224 Clearfield	10%
	Treynor 5%	1431 Corning	
	Tri-Center 8%	3609 Lenox	15%
	Underwood 0%	4527 Mount Ayr	
	Walnut 2%	6651 Villisca	4%
79-PC	WESHIEK	88-UNION	
	Belle Plaine 10%	1503 Creston	
0846	Brooklyn-Guernsey-	1970 East Union	13%
	Malcom 8%	3609 Lenox	15%
	English Valleys 20%	4572 Murray	
	Grinnell-Newburg 8%	4978 Orient-Macksburg	20%
	HLV 9%	89-VAN BUREN	
	East Marshall 12%	0977 Cardinal	
	Lynnville-Sully 8%	1619 Davis County	0%
	Montezuma 9%	2169 Fairfield	
	North Mahaska 0%	2834 Harmony	
	South Tama 7%	4536 Mount Pleasant	5%
6462	Tri-County 16%	6592 Van Buren	10%

0657	
	Eddyville-Blakesburg 10%
	Cardinal 12%
2169	Fairfield 4%
2367	Fremont 12%
5049	Ottumwa 0%
5163	Pekin 8%
91-W/	ARREN
0981	Carlisle 0%
1737	Des Moines 0%
3114	Indianola 5%
3119	Interstate 35 0%
4122	Martensdale-
	St. Mary's 8%
4797	Norwalk 0%
5256	Pleasantville 10%
6094	Southeast Warren 10%
	ASHINGTON
	Fairfield 4%
2977	Highland 8%
3330	Keota10%
4271	Mid-Prairie 10%
5163	Pekin 8%
	Washington 0%
6768	Washington 9%
7047	Winfield-Mt. Union 7%
93-W	
3705	
4505	Mormon Trail 13%
5895	Seymour 10%
6854	
	BSTER
1944	
2313	
2493	Gilmore City-
	Bradgate 12%
3060	Humboldt 7%
4023	Humboldt 7% Manson-NW Webster . 8%
	Prairie Valley 10%
6096	SE Webster-Grand 6%
6246	Stratford 9%
6867	Webster City 4%
95-WI	NNEBAGO
0873	North Iowa 10%
2295	
3420	Lake Mills 10%
6417	Titonka 9%
7083	Woden-Crystal Lake 12%
96-WI	NNESHIEK
	Allamakee 8%
1638	Decorah 5%
3029	Howard-Winneshiek . 12%
4787	N 140
	North Winneshiek 10%
5310	
6100	Postville 18%
6100	Postville 18% South Winneshiek 6%
6100 6509	Postville 18% South Winneshiek 6%
6100 6509 <b>97-W</b> 0	Postville
6100 6509 <b>97-W</b> 0 0270	Postville
6100 6509 <b>97-W</b> 0 0270	Postville
6100 6509 <b>97-W</b> 0 0270 0504	Postville
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6100 6509 97-W0 0270 0504 1975 3348 3555 4033 5877 6039 6992 7098	Postville
6100 6509 97-W0 0270 0504 1975 3348 3555 4033 5877 6039 6992 7098 98-W0	Postville
6100 6509 97-W0 0270 0504 1975 3348 3555 4033 5877 6039 6992 7098 98-W0 2295	Postville
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6100 6509 97-W0 0270 0504 1975 3348 3555 4033 5877 6039 7098 98-W0 2295 3420 4772 4788	Postville
6100 6509 97-W0 0270 0504 1975 3348 3555 4033 5877 6039 6992 7098 98-W0 2295 3420 4772 4788 5751	Postville
6100 6509 97-WC 0270 0504 1975 3348 3555 4033 5877 6039 6992 7098 98-WC 2295 3420 4772 4788 5751 99-WF	Postville
6100 6509 97-WC 0270 0504 1975 3348 3555 4033 5877 6039 6039 2295 3420 4772 4772 4772 99-WC 0594	Postville
6100 6509 97-W0 0270 0504 1975 3348 3555 6992 7098 98-W0 4772 4788 5751 99-594 0819	Postville
6100 6509 97-W0 0270 0504 1975 3348 3555 4033 5877 6039 6992 7098 98-W0 2292 4772 4788 5751 99-W1 00819 00916	Postville
6100 6509 97-WC 0270 0504 1975 3348 4033 5877 6039 6992 7098 98-WC 2295 3420 4772 4778 4778 99-WI 0594 0816 0816 1206	Postville
6100 6509 97-WC 0504 1975 3348 3555 4033 3557 6039 6992 7098 98-WC 3420 4772 4788 99-W 0916 0916 1206 1449	Postville
6100 6509 97-W0 0504 1975 3348 3555 4033 5877 6039 6039 4772 4788 5751 99-W1 0916 1206 1206 1206 1206 1206 1206 1206 12	Postville
6100 6509 <b>97-W</b> (00504 1975 3348 3555 4033 3557 6039 6992 7098 <b>3420</b> 4772 <b>4772</b> 4772 <b>99-W</b> (0594 00916 1206 1449 0914 1484 1944	Postville
6100 6509 97-W( 0504 1975 3348 3555 4033 3555 4039 98-W( 2295 3420 4788 5751 99-Wi 0916 1206 1449 1854 3060	Postville
6100 6509 <b>97-W</b> (0070 0504 1975 3348 3555 4033 3555 7098 <b>98-W</b> (2295 3420 4772 4788 5751 <b>99-W</b> (00819 0916 1206 1206 1206 1449 1854 1944 1944 1947 1947 1947	Postville
6100 6509 97-W( 0504 1975 3348 3555 4033 3555 4039 98-W( 2295 3420 4788 5751 99-Wi 0916 1206 1449 1854 3060	Postville
6100 6509 97-W( 0504 1975 3348 3555 8877 6039 7098 98-W( 2295 4772 4788 59-W( 0594 0819 0959 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 4788 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W( 4772 59-W	Postville

#### Nonresidents and Part-year Residents:

Please see page 1 of the IA 1040 booklet or the online Expanded Instructions for more information.

# **2010 IA 1040 Iowa Individual Income Tax Long Form** or fiscal year beginning \_/\_ 2010 and ending \_/\_ /\_

STEP 1:	Fill ir	n all spaces. You	MUST fill in your Social Sec	urity Number.				
Your last na	ame		Your first name/middle initi	ial		eu		
Charrett			Character trans	. initial			or your spouse were	
Spouse's la	ıst nam	ne	Spouse's first name/middle	initial	L	65 or older as of 12/3		
Current ma	iling ac	ddress (number and st	treet, apartment, lot, or suite number)	or PO Box	Your Social Se	ecurity Number •	Spouse Social Secu	rity Number •
					_			
City, State,	ZIP					Residence County No.	on 12/31/10 School District No. •	
STEP 2 I	Filing	Status: Mark on	e box only.			You must answer	these questions	<b>3</b> :
1 Sing	le: We	re you claimed as a d	dependent on another person's lowa	return? YES N		children for whom an e		in Step 3
	ied filir	ng a joint return. (Two	o-income families may benefit by usi	ng status 3 or 4.)	(including N	Medicaid or <i>hawk-i</i> )		_ •
-		· · ·	combined return. Spouse use colum	nn B.		y do not have health ca		_ •
+		ng separate returns. S	·		SSN:		Income: \$	
+			ng person. If qualifying person is not	claimed as a depender		e person's name and So	ocial Security Number	below.
		widow(er) with depen	<u> </u>		SSN:		<u> </u>	
STEP		YOU	a. Personal Credit: Enter 1. (E b. Enter 1 for each person who is					
Exem	ption	s (and spouse if filing jointly)	c. Dependents: Enter 1 for each		•			
			d. Enter first names of depende				e. TOTAL \$	
			a. Personal Credit: Enter 1			X	\$ 40 = \$	
		SPOUSE	<b>b.</b> Enter 1 if <b>65 or older</b> and/or 1	if blind		X		
		(If filing status 3)	c. Dependents: Enter 1 for eac	•		X		
			d. Enter first names of depende		se/Status 3 A. Yo	u or Joint <b>B.</b> Spous	e. TOTAL \$ se/Status 3 A. Yo	ou or Joint
STEP	4 1.	Wages, salaries, tips	s, etc	1		.00		
	2.	Taxable interest inco	ome. If more than \$1,500, complete \$	Sch. B 2	00	.00		
Gross		•	come. If more than \$1,500, complete S			.00		
Incom		•				.00		
		,	ss) from federal Schedule C or C-EZ			.00		
			om federal Sch. D if required for federal from federal form 4797			.00		
			tions			.00		
			nd annuities			.00		
		•	tnerships, estates, etc			.00		
	11.	Farm income/(loss) f	from federal Schedule F	11	00	.00		
	12.	Unemployment comp	pensation. See instructions	12	00	.00		
			urity benefits			.00		
			income, bonus depreciation/section 179 ad			.00		
			NDD lines 1-14				00 🛦	00.
			, Keogh, or SEP Bloyment tax			.00		
Adjust		•	duction			.00		
1 .			ndrawal of savings			.00		
voucher here here here here here here here	20					.00		
្ត Incom	•		ncome exclusion					
			duction from federal form 3903			.00		
	23.	lowa capital gain dec	duction	23	.00 🛦	.00		
and	24.	Other adjustments		24	.00	.00		
	25.	Total adjustments. A	ADD lines 16-24			25	.00 🛦	.00
ner	26.	NET INCOME. SUB	BTRACT line 25 from line 15			26	.00 🛦	.00
STEP STEP Federa Tax	<b>6</b> 27.	Federal income tax r	refund / overpayment received in 20	1027.	.00 🛦	.00		
<u>,</u>		Self-employment/hor	usehold employment taxes	28	🛦 00.	.00		
∾ี Federa	al <sub>29.</sub>	Addition for federal to	axes. ADD lines 27 and 28			29	00	.00
	on <sup>30.</sup>	Total. ADD lines 26	and 29			30	00	.00
ਭ Additio and Deduc	31.	Federal tax withheld		31	.00 🛦	.00		
	<b>-</b> 32.	Federal estimated ta	ax payments made in 2010	32	00 🛦	.00		
tion			x paid in 2010 for 2009 and prior yea					
$\Delta$			al taxes. ADD lines 31, 32, and 33					.00
()	35.	BALANCE. SUBTRA	ACT line 34 from line 30. Enter here	and on line 36, side 2.		35	00	.00

<i>2010</i>		A 1040, page 2	B. Spou	se/Status 3	A. You or Joint	В	. Spouse/Status 3	A. You or Joint	
STEP 7		BALANCE. From side 1, line 35				36	·	.00	00
		37. Total itemized deductions from federal Schedule A	. 37		.00		00		
Taxable		Taxpayers with bonus depreciation/section 179 must use Iowa Schedule					Compl	ete lines 37-40	
Income		38. lowa income tax if included in line 5 of federal Schedule A $\dots$					ONLY	if you itemize.	
		<ol> <li>BALANCE. Subtract line 38 from line 37 or enter theamount of itemized deductions from the lowa Schedule A.</li> </ol>	. 39		.00	<u> </u>	00	•	
		40. Other deductions	. 40.		.00		00		
	41.	Deduction. Check one box.						.00 🛦	.00
		TAXABLE INCOME. SUBTRACT line 41 from line 36						.00	
STEP 8	_	Tax from tables or alternate tax							
	44.	lowa lump-sum tax. 25% of federal tax from form 4972	. 44.		.00 🛦		00		
Тах,		Iowa minimum tax. Attach IA 6251.							
Credits and		Total tax. ADD lines 43, 44, and 45						.00	.00
		Total exemption credit amount(s) from Step 3, side 1							_
Contribu	<b>-</b> 48.	Tuition and textbook credit for dependents K-12	. 48.		.00 🛦		00		
tions	49.	Total credits. ADD lines 47 and 48				49.		.00	.00
		BALANCE. SUBTRACT line 49 from line 46. If less than zero, ento							
		Credit for nonresident or part-year resident. Attach IA 126 and fed							
		BALANCE. SUBTRACT line 51 from 50. If less than or equal to ze							
		Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Sche							
		BALANCE. SUBTRACT line 53 from line 52.							
		School district surtax/EMS surtax. Take percentage from table; mu							
		Total Tax. ADD lines 54 and 55.							
		Total tax before contributions. ADD columns A & B on line 56 and							
		Contributions. Contributions will reduce your refund or add to the am						57.	00
	50.	Fish/Wildlife 58a: ▲ StateFair 58b: ▲ Firefighters/Veterans					Enter total	58.	.00
	59.	TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58							
STEP 9		lowa income tax withheld							_
012. 0		Estimated and voucher payments made for tax year 2010							
Credits		Out-of-state tax credit. Attach IA 130.							
		Motor fuel tax credit. Attach IA 4136.							
		Check One: Child and dependent care credit <b>OR</b>	. 00		.00 =				
	04.	Early childhood development credit	. 64		.00 🛦		00		
	65.	lowa earned income tax credit. See Instructions							
		Other refundable credits. Attach IA 148 Tax Credits Schedule							
		TOTAL. ADD lines 60 - 66							
		TOTAL CREDITS. ADD columns A and B on line 67 and enter he						68.	.00
STEP 10	69.	If line 68 is more than line 59, SUBTRACT line 59 from line 68. Th	is is the a	mount you ov	erpaid			69. 🛦	00
	70.	Amount of line 69 to be <b>REFUNDED</b>					REFUND	70. 🛦	.00
Refund		Mail return to Iowa Income Tax - Refund Processing, Hoover	State Offi	ice Bldg, Des	Moines IA 50319-0	120			
or Amount	71.	Amount of line 69 to be applied to your 2011 estimated tax	. 71		.00 🛦		00		
You Owe	72.	If line 68 is less than line 59, SUBTRACT line 68 from line 59. This	s is the Al	MOUNT OF T	AX YOU OWE			72. 🛦	00
	73.	Penalty for underpayment of estimated tax from IA 2210 or IA 221	оғ 🗆 с	heck if annua	lized income method	is use	d	73. 🛦	00
	74.	Penalty and interest	.00	▲ 74b. Intere	st	.00	▲ ADD Enter total	74	.00
		TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here							
		Electronically pay by credit card or direct debit. Go to www.st	tate.ia.us	/tax/					
OTED 44		To pay by mail: lowa Income Tax - Document Processing, PO		·	s IA 50306-9187. Ma	ike ch	eck payable to Tre	easurer, State of Iowa.	
STEP 11		sound of tox you give on decrees a very refund	STEP 1 NEXT YE						
		SPOUSE A YOURSELF	Would you	u like to receiv	e a booklet? This		Mailing Add	dresses:	
			option is r		o electronic filers.		See lines 70	and 75 above.	
		mocratic Party \$1.50 to Democratic Party		<b>A</b>	0. Yes 1. No				
		mpaign Fund \$1.50 to Campaign Fund			1 NO				
STEP 13	SE	I (We), the undersigned, declare under penalty of per and statements, and, to the best of my (our) knowled (other than taxpayer) is based on all information of w	lge and I	belief, it is a	true, correct, and	d con	•	, , ,	
SIGN H		Your Signature	Date	Preparer's S	Signature				Date
SIGN H			Date	Address					
Verify your     Security	Socia	Topouse's Signature	Date	7.001035					
Number(s) • Recheck yo		Daytime Telephone Number		Daytime Te	lephone Number			Identification Nu	nber
Attach all W		This retur	n is du	ıe May 2,	2011.			41-001b (07	19/10

41-004a (04/12/11)

## 2010 IA 1040 Schedule A

### Iowa Itemized Deductions

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

Name(s) as sho	wn	on page 1 of the IA 1040	Social Se	curity N	lumber
NOTE: If you h	nave	e federal bonus depreciation, please see the 2010 Expanded Instructions on our \	Web site.		
Medical and		Do not include health insurance premiums deducted on IA 1040, line 18.			
Dental	1 1.	Medical and dental expenses 1	.00		
Expenses	2.	Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus			
		depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here2.	.00		
	3.	Subtract line 2 from line 1. If less than zero, enter zero.		. 3	.00
Taxes	4.	State and Local (Check only one box):			
You		a  Other state and local income taxes. Do not include lowa Income Tax			
Paid		Include School District Surtax and EMS Surtax paid in 2010 OR4.	.00		
		b General sales taxes only from line 5b of the Federal Schedule A.			
	5.	Real estate taxes	.00		
	6.	Personal property taxes, including annual vehicle registration	.00		
	7.	Other taxes. List the type and amount	.00		
	8.	Add amounts on lines 4, 5, 6, and 7. Enter the total here.		. 8	.00
Interest	9a	Home mortgage interest and points reported on federal form 1098	.00		
You	9b	Home mortgage interest not reported on federal form 1098	.00		
Paid	10.	Points not reported on federal form 1098 10.	.00		
	11.	Qualified mortgage insurance premiums	.00		
	12.	Investment interest. Attach federal form 4952 if required	.00		
	13.	Add lines 9a-12. Enter total here.		.13	.00
Gifts	14.	Contributions by cash or check	.00		
to		Other than by cash or check. You must attach federal form 8283 if more than \$500 15.			
Charity		Carryover from prior year as adjusted for disallowance of bonus depreciation 16.			
		Add lines 14 through 16. Enter total here.		. 17.	.00
Casualty/Theft	10	Casualty or theft loss(es). Attach federal form 4684.		10	00
Loss				. 10	00
Job Expenses		Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required 19.			
and Misc.		Tax preparation fees			
Deductions		Other expenses. List type and amount 21			
20000110110		Add the amounts on lines 19, 20, and 21. Enter the total here	.00		
	23.	Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus			
		depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here		0.4	0.0
	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	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here		26	.00
Itemized			L		
Deductions		If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the I	A 1040.		
Proration	_	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.	SPOUSE		YOU
of	27.	Enter the lowa net income of both spouses from IA 1040, line 2627b	.00	27a	.00
Deductions	28.	Total lowa net income, add columns 27a and 27b. Enter the total here.		.28	.00
Between	29.	Divide the amount on line 27a by the amount on line 28. Enter the percentage here		. 29	%
Spouses	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.			



## 2010 IA 1040 Schedule B

### Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040 Social Secu			ity Number		

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 2010. 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	
Traine of Fayer	Taxpayer	Spouse	Joint	AWOON
				.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				

**PART II:** 

You must complete this part if you received more than \$1,500 in gross dividends in 2010. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

**DIVIDEND** 

INCOME

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.

or each payer	AMOUNT
pouse Joint	
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
<u> </u>	



## 2010 IA 1040 Schedule B

### Interest and Dividend Income

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

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 2010. 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	
Traine of Fayer	Taxpayer	Spouse	Joint	AWOON
				.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				

**PART II:** 

You must complete this part if you received more than \$1,500 in gross dividends in 2010. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

**DIVIDEND** 

INCOME

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.

or each payer	AMOUNT
pouse Joint	
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
	.00
<u> </u>	



## 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 MUST FIL	E THIS FORM	 IF
				lowa with income
	You are a nonresident of lowa		a sources, or	
	You are a part-year resident of Iowa	You are a part-year lowa resident		
	Date moved into lowa:			
	and/or  Date moved out of lowa:   Attach this form and a copy or return to your lowa return. (IA		-	
	Your spouse is a nonresident of Iowa	<ul><li>Report only lo</li><li>You may bene</li></ul>		me on the IA 126. g status 3 or 4.
	Your spouse is a part-year resident of Iowa			
	Date moved into Iowa:	10	OWA-SOURCE	INCOME
	and/or	B. SPO	JSE	A. YOU OR JOINT
	Date moved out of lowa:	Filing St	atus 3 Only	
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
	Capital gain or (loss)			.00
7.	Other gains or (losses)	7	.00	.00
	Taxable IRA distributions			.00
	Taxable pensions and annuities			.00
	Rents, royalties, partnerships, estates, etc			.00
	Farm income or (loss)			.00
	Unemployment compensation			.00
	Taxable Social Security benefits			.00
	Other income, gambling income, bonus depreciation/section 179 adjustment			.00
	GROSS INCOME. ADD lines 1-14.			.00
	Payments to an IRA, Keogh, or SEP while an Iowa resident			.00
	Deduction for self-employment tax			.00
	Health insurance deduction			.00
	Penalty on early withdrawal of savings			.00
	Alimony paid			.00
	Pension/retirement income exclusion			.00
	Moving expense deduction into lowa only			.00
23.	lowa capital gain deduction	23	.00	.00
	Other adjustments			.00
25.	Total adjustments. ADD lines 16-24	25	.00	.00
	IOWA NET INCOME. SUBTRACT line 25 from line 15			.00
27.	All-source net income from line 26, IA 1040	27	.00	.00
			100.0%	100.0%
	lowa 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	%	. %
	Nonresident/part-year resident credit percentage:			
	Subtract the percentage on line 28 from 100.0%	29	%	%
	lowa tax on total income from line 43, IA 1040			.00
	Total credits from line 49, IA 1040			.00
32.	Tax after credits. Subtract line 31 from line 30.	32	.00	.00
	Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.			.00

### 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 lowa may claim this credit ONLY if any income earned while an lowa 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.

**NOTE:** The credit or portion of the credit must not exceed the amount of the lowa 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 lowa and not taxed by lowa **cannot** claim an out-of-state credit on this income.

#### Attach the following to your lowa 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.state.ia.us/tax/

Column B

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

Spouse: You	u:
-------------	----

Column A

SECTION I – <b>FULL</b> YEAR IOWA RESIDENTS ONLY	Spouse Status 3 Only	You or Joint
	,	
Amount of gross income you received that was taxed by lowa and taxed by the other state/foreign country1.	.00	.00
2. Gross taxable income for residents from line 15, IA 10402.		
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 tax4.		
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 10407.	.00	.00
SECTION II – <b>PART</b> YEAR IOWA RESIDENTS ONLY	Column B Spouse Status 3 Only	Column A You or Joint
SECTION II - PARTI TEARTOWA NEGIDENTO ONET	010100000,	
1. Amount of gross income you received while you were an lowa resident		
that was taxed by Iowa and taxed by the other state/foreign country1.		
2. Gross taxable income for part-year residents from line 15, IA 1262.		
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 tax4.		
5. Multiply line 4 by the percentage on line 35.		
6. Enter the tax imposed by the other state or foreign country6.		
7. Enter the total amount of gross income taxed by the other state/foreign country7.	.00.	.00
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 89.	.00	.00
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	.00	.00
		41-130 (05/24/10)

State of Iowa Department of Revenue Hoover State Office Building 1305 E Walnut, Des Moines IA 50319

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## www.state.ia.us/tax/

# Please Support These Checkoffs

IA 1040: line 58





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#### **MAILING ADDRESSES**

#### Receiving Refund or No Tax Due

Iowa Income Tax Refund Processing Hoover State Office Bldg Des Moines IA 50319-0120

### **Paying Additional Tax**

Mail a check or money order with an IA 1040V Payment Voucher lowa Income Tax Document Processing PO Box 9187 Des Moines IA 50306-9187

#### Questions

### About eFiling?

515-281-8453 or 1-866-503-3453 idrefile@iowa.gov

### Questions

About Iowa Taxes?

515-281-3114 or 1-800-367-3388 (Iowa, Omaha, Rock Island, Moline) idr@iowa.gov

# Where's My Iowa Refund?

1-800-572-3944 (in lowa) or 515-281-4966

### **Federal Tax Refund**

Contact the IRS at 1-800-829-1040 or www.irs.gov



www.state.ia.us/tax/

### Hearing

impaired TTY:

515-242-5942

## Need

Forms?

Mail: 1-800-532-1531

Fax: 1-800-572-3943