



Iowa Income Tax Return for S Corporations

For Calendar Year 2011 or other fiscal year

From / / to / /

Check all that apply: Name/Address Change Short Period Amended Return

Part I: Corporation Name and Address

Name: Street Address: City, State, ZIP: Name of contact person: Phone No.:

FEIN: Business Code: County No.: Number of Shareholders: Is this a first or final return? First Return New Business Successor Entering Iowa Final Return Reorganized Merged Dissolved Withdrawn Bankruptcy Other

Part II: Corporation Information

Type of Return: 1. S Corporation 2. IC Domestic International Sales Corporation 3. Foreign Sales Corporation Is this an inactive corporation? Was federal income or tax changed for any prior period(s)? Is the corporation's business carried on entirely within Iowa? Date of S corporation election:

Part III: Modification of Corporation Income

USE WHOLE DOLLARS

1. Net income per federal Schedule K. 2. Interest and dividends exempt from federal income tax. 3. Other additions. 4. Total additions. 5. 50% of federal income tax. 6. Interest and dividends from federal securities. 7. Other reductions. 8. Total reductions. 9. Net modifications. 10. Modified federal net income. 11. Tax on built-in gains or passive investment income.

Amount Owed: Make check payable to Treasurer-State of Iowa. If a refund is needed, see instructions.

Part IV: Business Activity Ratio (BAR) See instructions.

Enter Whole Dollar Amounts.

Types of Income

Column A Iowa Receipts

Column B Receipts Everywhere

Table with 13 rows of income types and 2 columns for receipts. Includes totals and BAR calculation instruction.

Part V. Information from Prior Period Iowa Return:

Corporation Name: Net Income/(Loss): \$ FEIN:

File electronically. A complete copy of your federal return MUST be filed with this return, not including federal K-1s.

Under penalties of perjury, I declare that I have examined this return and any attached schedules/statements, and, to the best of my knowledge, believe it to be true, correct and complete.

Officer's Signature: Date: Title:

Preparer's Signature: Date:

Preparer's Address: Preparer's ID No.:



Shareholder's Share of Iowa Income, Deductions, Modifications

Part I: General Information

Corporation Information:

Name: \_\_\_\_\_

FEIN: \_\_\_\_\_

Shareholder Information:

Name: \_\_\_\_\_

Social Security Number / FEIN: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_

Amended K-1

Shareholder's Entity Type:

Individual Estate Trust

Bank Exempt Organization

Resident Shareholder Nonresident Shareholder

Shareholder's Ownership Percentage: %

S Corp Iowa Receipts: \$

S Corp Total Receipts: \$

S Corp BAR from page 1, Part IV, line 13: %

Part II: Shareholder's Pro Rata Share Items

NOTE: Completed Iowa Schedule K-1s for all shareholders must be included with the IA 1120S Return for S Corporations.

Table with 3 columns: (a) Federal K-1 Amount, (b) Business Activity Ratio, (c) Apportionable To Iowa (a) x (b). Rows include Ordinary business income, Net rental real estate income, Dividends, etc.

Part III: Shareholders Portion of IA Credits /Withholding

Table with 3 columns: Type of Iowa Credit, Certificate Number, Current Year Amount. Row for IA Income Tax Withheld.

TO THE SHAREHOLDER: You may have a filing requirement with the State of Iowa, regardless of whether or not you are a resident of another state. The corporation may file a composite return on behalf of its nonresident shareholders and should notify you if they have done so.