

Part I: General Information
Corporation Information:

Name _____
Federal Employer Identification Number (FEIN) _____ ▲

Shareholder Information:

Name _____ ▲
Social Security Number/FEIN _____ ▲
Address _____
City _____ State _____ ZIP _____
Resident Shareholder Nonresident Shareholder

Amended K-1

Shareholder's Entity Type: ▲

Individual Estate.....
Trust Bank.....
Exempt Organization.....
Shareholder's Ownership Percentage _____ %
S Corp Iowa Receipts.....\$ _____ .00
S Corp Total Receipts\$ _____ .00
S Corp Business Activity Ratio from
page 1, Part IV, line 13 of IA1120S..... _____ %

Part II: Shareholder's Pro Rata Share Items

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

Income/Adjustments	(a) Federal K-1 Amount	(b) Nonresident Business Activity Ratio	(c) Nonresident Apportionable to Iowa (a) x (b)
1. Ordinary business income/(loss)			
2. Net rental real estate income/(loss)			
3. Other net rental income/(loss).....			
4. Interest income			
5. Dividends line 5a, federal K-1			
6. Royalties			
7. Net short-term capital gain/(loss).....			
8. Net long-term capital gain/(loss) line 9a, federal K-1			
9. Net section 1231 gain/(loss)			
10. Other income/(loss)			
Total Income. Add lines 1 through 10			
11. Section 179 deduction as adjusted for Iowa			
12. Other deductions			
Total deductions. Add lines 11 and 12			
Balance. Subtract total deductions from total income			▲
13. Credits from the credit section of federal K-1			
14. a) Post-1986 depreciation adjustment			
b) Adjusted gain/(loss)			
c) Depletion other than oil and gas			
d) Gross income from oil, gas, and geothermal properties .			
e) Deductions allocable to oil, gas, and geothermal properties.....			
f) Other adjustments and tax preference items. Include schedule			
15. Modifications Schedule			
a) All Source Modifications _____			
b) Business Activity Ratio _____			
c) Apportionable to Iowa (a) x (b) _____			

Part III: Shareholders Portion of IA Credits/Withholding

Type of Iowa Credit	Certificate Number	Current Year Amount
IA Income Tax Withheld		

To The Shareholder: You may have a filing requirement with the State of Iowa, even if you are not a resident. The corporation may file a composite return on behalf of its nonresident shareholders and should notify you if they have done so. To claim any withholding or tax credits, a return must be filed. Filing information for individuals, corporations, and other entities are provided on our website: <https://tax.iowa.gov> or by calling 515-281-3114 or 800-367-3388.

