

Step 1

Tax Period to
Check the box if Address Change
Short Period

Postmark
Office Use Only
Federal Employer Identification Number (FEIN)
County No Business Code
Is this a first or final return?
First Return New Business Successor Entering Iowa
Final Return Reorganized Merged Dissolved
Withdrawn Bankruptcy Other

Corporation Name and Address

Name of contact person
Phone

Step 2 Filing Status

Filing Status
Type of Return
Is this an inactive corporation?
Was federal income or tax changed for any prior period?
Do you have property in Iowa?

Use whole dollars

Step 3 Net Income and Additions to Income
1. Net Income from federal return before federal net operating loss
2. 50% of federal tax refund
3. Other additions from Schedule A
4. Net Income after additions

Step 4 Reductions to Income
5. 50% of federal tax paid or accrued
6. Other reductions from Schedule A
7. Total reductions
8. Net income after reductions

Step 5 Taxable Income
9. Nonbusiness income from Schedule D, line 17
10. Income subject to apportionment
11. Iowa percentage from Schedule E
12. Income apportioned to Iowa
13. Iowa nonbusiness income from Schedule D, line 8
14. Income before Net Operating Loss
15. Net Operating Loss Carryforward from Schedule F
16. Income subject to tax

Step 6 Tax, Credits and Payments
17. Computed tax
18. Alternative Minimum Tax from IA Corp. Form 4626
19. Total tax
20. Credits from Schedule C1, line 4
21. Payments from Schedule C2, line 4
22. Total credits and payments
23. Net amount

Step 7 Balance Due
24. Tax due if line 23 is greater than \$0
25. Penalty; underpayment of estimated tax
26. Penalty; failure to timely pay or failure to timely file
27. Interest
28. Total amount due

Step 8 Overpayment
29. Overpayment if line 23 is less than \$0
30. Credit to next period's estimated tax
31. Refund requested



Corporation Name: _____ FEIN: _____

Schedule A - Other Additions and Reductions

Type of Income	Other Additions	Other Reductions
1. Percentage Depletion		
2. TIP Credit from federal form 8846		
3. Capital Loss Adjustments for filing status 2 or 3		
4. Contribution Adjustments for filing status 2 or 3		
5. Safe Harbor Lease — Rent		
6. Safe Harbor Lease — Interest		
7. Safe Harbor Lease — Depreciation		
8. Expensing/Depreciation Adjustment from IA 4562A		
9. Tax Exempt Interest and Dividends. See instructions.		
10. Iowa Tax Expense/Refund		
11. Work Opportunity Credit Wage Reduction from federal form 5884		
12. Alcohol & Cellulosic Biofuel Credit from federal form 6478		
13. Foreign Dividend Exclusion from Schedule B below		▲
14. Federal Securities Interest and Dividends. See instructions.		
15. Adjustments due to 2018 Nonconformity. See instructions.		
16. Other. Must include schedule.	▲	▲
17. Totals		

Enter total on line 3 of page 1.

Enter total on line 6 of page 1.

Schedule B - Foreign Dividend Exclusion

Type of Dividend Income	Total Dividend	Exclusion
1. Less than 20% owned	x 50%	
2. 20% owned	x 65%	
3. Small Business Investment Company	x 100%	
4. Qualifying Dividends	x 100%	

5. Total. Add lines 1 through 4. Enter on line 13 of Schedule A above. _____

Schedule C1 - Credits

- | | | |
|---|---------|--|
| | Amount | |
| 1. Fuel Credit. Include IA 4136. | _____ ▲ | |
| 2. Total Nonrefundable Credits. Include IA 148 | _____ ▲ | |
| 3. Total Refundable Credits, excluding Fuel Credit.
Include IA 148 | _____ ▲ | |
| 4. Total Credits. Add lines 1-3. Enter on page 1,
line 20 | _____ | |

Schedule C2 - Payments

- | | |
|---|--------|
| | Amount |
| 1. Estimated Tax Payments | |
| a. Credit from prior period | _____ |
| b. First quarter | _____ |
| c. Second quarter | _____ |
| d. Third quarter | _____ |
| e. Fourth quarter | _____ |
| f. Other | _____ |
| 2. Voucher Payment | _____ |
| 3. Other Payments. Include statement | _____ |
| 4. Total. Add lines 1-3. Enter on page 1, line 21 | _____ |

Additional Information

- Year business was started in Iowa _____
- Last period filed as S corporation (if any): _____
- Information from the prior period Iowa return
Corporation name: _____
Income before Net Operating Loss, line 14 _____ ▲
FEIN: _____ ▲
- If part of a federal consolidated group, please provide information about the Corporate parent:
Corporation name: _____
FEIN: _____ ▲



1742001029999

Corporation Name: _____ FEIN: _____

Schedule E - Business Activity Ratio (BAR) (see instructions)

Type of Income	Column A Iowa Receipts	Column B Receipts Everywhere
1. Gross Receipts	▲	▲1
2. Net Dividends. See instructions.		▲2
3. Exempt Interest from line 9, Schedule A.		▲3
4. Accounts Receivable Interest		▲4
5. Other Interest		▲5
6. Rent		▲6
7. Royalties		▲7
8. Capital Gain		▲8
9. Ordinary Gain		▲9
10. Partnership Gross Receipts. Include schedule.		▲10
11. Other. Must include schedule.	▲	▲11
12. Total. Add lines 1-11.	▲	▲12

13. Divide column A total by column B total. For example, 0.1234505 becomes 12.3451%. Enter % on line 11, page 1. _____ %

A complete copy of your federal return, as filed with the Internal Revenue Service, must be filed with this return. For filing status 2 or 3, you must include pages 1-5 of your consolidated federal return, consolidating income statements, Iowa Schedule H and any other forms related to the Iowa return.

Tax Rates

If income shown on line 16 (of page 1) is:

- Under \$25,000; multiply line 16 by 6%.
- \$25,000 to \$100,000; multiply line 16 by 8% and subtract \$500.
- \$100,000 to \$250,000; multiply line 16 by 10% and subtract \$2,500.
- Over \$250,000; multiply line 16 by 12% and subtract \$7,500.

If annualizing, include a schedule showing computation.

To obtain schedules and forms:

Website: <https://tax.iowa.gov>

Tax Research Library: <http://itrl.idr.iowa.gov/>

Questions:

515-281-3114 or 800-367-3388

Email: idr@iowa.gov

eFile or mail your return to:

Corporation Tax Return Processing
Iowa Department of Revenue
PO Box 10468
Des Moines, IA 50306-0468

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete.

Officer's signature _____ Title _____ Date _____

Signature of preparer if other than taxpayer _____ Date _____

Name and address of preparer or preparer's employer

Preparer's telephone No. _____

Preparer's ID No. _____ ▲

